

**JEFF LANDRY**  
Governor

**Louisiana Tax Commission**  
State of Louisiana



**LOUISIANA TAX COMMISSION**

**2026 RULES AND REGULATIONS SESSION-PROPOSALS**

**Wednesday, July 16, 2025 at 9:00 A.M.**  
**Louisiana State Capitol**  
**Senate Committee Room E**  
**Baton Rouge, Louisiana 70804**

**Via Livestream: <https://legis.la.gov/>**

**AGENDA**

- I. Call to Order**
- II. Roll Call**
- III. Presentation of Proposals for Amending and/or Adopting Tax Commission Real/Personal Property Rules and Regulations for Tax Year 2026.**
  - A. Chapter 1 – Constitutional and Statutory Guides to Property Taxation
    - 1. Louisiana Assessors' Association (*LAA Rules and Regs Committee Chairman, Richard Kendrick, West Feliciana Parish*)
  - B. Chapter 2 – Policies and Procedures for Assessment and Change Order Practice
    - 1. Louisiana Assessors' Association (*LAA Rules and Regs Committee Chairman, Richard Kendrick, West Feliciana Parish*)
  - C. Chapter 3 – Property Classifications Standards, Real & Personal Property, Personal Property Report Forms, and Definitions
    - 1. Louisiana Assessors' Association (*LAA Rules and Regs Committee Chairman, Richard Kendrick, West Feliciana Parish*)
    - 2. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
    - 3. Louisiana Mid-Continent Oil and Gas Association (*Advantous, Bob Adair*)
    - 4. Louisiana Tax Commission (*LTC Staff*)
  - D. Chapter 7 – Watercraft
    - 1. Louisiana Tax Commission (*LTC Staff*)
    - 2. Marmac (*Craig Brewer*)

- E. Chapter 9 – Oil and Gas Properties
  - 1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
  - 2. Louisiana Oil and Gas Association (*Merit Advisors, Daron Fredrickson*)
- F. Chapter 11 – Drilling Rigs & Related Equipment
  - 1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
- G. Chapter 13 – Pipelines
  - 1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
  - 2. Louisiana Mid-Continent Oil and Gas Association, and Louisiana Chemical Association (*Bob Adair, Advantous Consultants*)
- H. Chapter 15 – Aircraft
  - 1. Louisiana Tax Commission (*LTC Staff*)
- I. Chapter 25 – General Business Assets
  - 1. Louisiana Assessors' Association (*LAA Rules and Regs Committee Chairman, Assessor Richard Kendrick, West Feliciana Parish*)
  - 2. Louisiana Tax Commission (*LTC Staff*)
- J. Chapter 29 – Public Service Properties
  - 1. Louisiana Assessors' Association (*LAA Rules and Regs Committee Chairman, Richard Kendrick, West Feliciana Parish*)
- K. Chapter 31 – Public Exposure of Assessments; Appeals
  - 1. Louisiana Assessors' Association (*LAA Rules and Regs Committee Chairman, Richard Kendrick, West Feliciana Parish*)
- L. Chapter 33 – Financial Institutions
  - 1. Louisiana Tax Commission (*LTC Staff*)

**IV. Remarks by the Chairman and Commission Members**

**V. Future Notices**

Upcoming Hearing Dates – *Louisiana State Capitol – Senate Committee Room E  
Baton Rouge, Louisiana 70804*

**August 20, 2025**

9:00 A.M.

Rebuttal Hearing

**September 24, 2025**

9:00 A.M.

Tentative Adoption Proceeding

**VI. Consideration of Any Other Matters That May Come Before the Commission**

**VII. Adjournment**