

JEFF LANDRY
Governor

Louisiana Tax Commission
State of Louisiana



LOUISIANA TAX COMMISSION

2027 RULES AND REGULATIONS SESSION-PROPOSALS

Wednesday, July 15, 2026 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 2027.**
 - A. Chapter 1- Constitutional and Statutory Guides to Property Taxation
 - 1. Louisiana Tax Commission (LTC Staff)
 - B. Chapter 2- Policies and Procedures for Assessment and Change Order Practices
 - 1. Louisiana Tax Commission (LTC Staff)
 - C. Chapter 3 – Property Classifications Standards, Real & Personal Property, Personal Property Report Forms, and Definitions
 - 1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
 - D. Chapter 7 – Watercraft
 - 1. Louisiana Tax Commission (*LTC Staff*)
 - E. Chapter 9 – Oil and Gas Properties
 - 1. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
 - 2. Louisiana Oil and Gas Association (*Mike Moncla, President*)
 - 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*)

H. Chapter 15 – Aircraft

1. Louisiana Tax Commission (*LTC Staff*)

I. Chapter 25 – General Business Assets

1. Louisiana Association of Business and Industry (Jim Patterson and Jason DeCuir, Advantous)
2. Louisiana Assessors' Association (*Pritchard & Abbott, Rodney Kret*)
3. Louisiana Assessors' Association (Assessor Richard Kendrick, West Feliciana Parish)
4. Louisiana Tax Commission (*LTC Staff*)

J. Chapter 31- Public Exposure of Assessments; Appeals

1. Louisiana Tax Commission (LTC Staff)

K. Chapter 35 – Miscellaneous Fees

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 19, 2026

9:00 A.M.

Rebuttal Hearing

September 23, 2026

9:00 A.M.

Tentative Adoption Proceeding

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

VII. Adjournment