
HOUSE COMMITTEE AMENDMENTS

2024 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 871 by Representative Henry

1 AMENDMENT NO. 12 On page 3, at the end of line 17, delete "tax" and insert "statutory impositions"3 AMENDMENT NO. 24 On page 4, at the beginning of line 23, after "TAX" and before the semicolon ";" delete
5 "AUCTION" and insert "AUCTIONS"6 AMENDMENT NO. 37 On page 5, at the end of line 3, delete "after July 1," and at the beginning of line 4, delete
8 "2024," and insert "on or after January 1, 2025."9 AMENDMENT NO. 410 On page 5, line 19, after "tax" and before "and" delete "sale" and insert "auction"11 AMENDMENT NO. 5

12 On page 9, at the end of line 8, delete "2157,"

13 AMENDMENT NO. 614 On page 9, line 25, after "ownership" and before "interest" insert "or usufruct"15 AMENDMENT NO. 716 On page 9, at the end of line 26, after "issue" and before the period "." insert "as shown in
17 the conveyance and mortgage records of the appropriate parish"18 AMENDMENT NO. 819 On page 12 at the end of line 1, delete "July 1," and at the beginning of line 2, delete "2024."
20 and insert "January 1, 2025."21 AMENDMENT NO. 922 On page 12, at the end of line 6, delete "July 1, 2024." and insert "January 1, 2025."23 AMENDMENT NO. 1024 On page 13, line 3, after "Interest" and before the period "." delete "and penalty"25 AMENDMENT NO. 1126 On page 13, at the end of line 6, after "one" delete the remainder of the line in its entirety
27 and at the beginning of line 7, delete "quarter"28 AMENDMENT NO. 1229 On page 13, line 10, after "interest" and before "penalty" delete "and"

1 AMENDMENT NO. 13

2 On page 13, at the end of line 13, after "interest" and before the period "." delete "penalty"

3 AMENDMENT NO. 14

4 On page 14, at the end of line 6, delete "and one" and at the beginning of line 7, delete
5 "quarter"

6 AMENDMENT NO. 15

7 On page 14, line 8, after "that a" and before "percent" delete "six" and insert "five"

8 AMENDMENT NO. 16

9 On page 14, line 11 after "property" and before the period "." insert "under the tax collector's
10 authority"

11 AMENDMENT NO. 17

12 On page 15, line 3, after "ONE" and before "PERCENT" delete "AND ONE-QUARTER"

13 AMENDMENT NO. 18

14 On page 15, line 5, after "A" and before "PERCENT" delete "SIX" and insert "FIVE"

15 AMENDMENT NO. 19

16 On page 15, line 19, after "issued" and before the period ":" insert "by this office"

17 AMENDMENT NO. 20

18 On page 23, at the end of line 24, delete "sales" and insert "auctions"

19 AMENDMENT NO. 21

20 On page 28, at the beginning of line 29, after "statutory" and before "or" delete "imposition"
21 and insert "impositions"

22 AMENDMENT NO. 22

23 On page 29, line 1, after "statutory" and before the comma "," delete "imposition" and insert
24 "impositions"

25 AMENDMENT NO. 23

26 On page 33, at the end of line 11, after "tax" delete "sale" and insert "auction"

27 AMENDMENT NO. 24

28 On page 34, at the beginning of line 6, after "of one" delete the remainder of the line in its
29 entirety and insert "percent (1%)"

30 AMENDMENT NO. 25

31 On page 35, line 6, after "a" and before "penalty" delete "6%" and insert "5%"

1 AMENDMENT NO. 26

2 On page 35, at the beginning of line 7, delete "1.25%" and insert "1%"

3 AMENDMENT NO. 27

4 On page 38, line 22, after "form" and before "in the" delete "two times within thirty days"

5 AMENDMENT NO. 28

6 On page 39, line 8, after "rate of one" delete the remainder of the line in its entirety and
7 insert "percent (1%)"

8 AMENDMENT NO. 29

9 On page 39, at the beginning of line 29, after "of one" and before "per month" delete "and
10 one-quarter percent (1.25%)" and insert "percent (1%)"

11 AMENDMENT NO. 30

12 On page 40, line 1, after "a" and before "penalty," delete "six percent (6%)" and insert "five
13 percent (5%)"

14 AMENDMENT NO. 31

15 On page 40, line 5, after "of one" delete the remainder of the line in its entirety and at the
16 beginning of line 6, delete "percent (1.25%)" and insert "percent (1%)"

17 AMENDMENT NO. 32

18 On page 40, at the beginning of line 16, after "properties" and before "can" delete "offered
19 for sale" and insert "being auctioned"

20 AMENDMENT NO. 33

21 On page 40, line 29, after "identified." insert the following:

22 "No judgment annulling a tax sale or tax auction shall have effect until the price and
23 all statutory impositions and costs are paid; however, this shall not apply to sales
24 annulled because the taxes were paid prior to the date of the sale."

25 AMENDMENT NO. 34

26 On page 41, at the end of line 1, delete "The" and delete line 2 in its entirety

27 AMENDMENT NO. 35

28 On page 43, at the beginning of line 5, after "costs" and before the period " ." delete the
29 comma " ," and delete "interest, and penalty" and insert "and interest"

30 AMENDMENT NO. 36

31 On page 43, at the end of line 10, insert the following:

32 "In the case of online sales, bids shall be placed by individuals and shall not be
33 automated and placed by an automated computer program."

1 AMENDMENT NO. 37

2 On page 45, line 28, after "of one" and before "per" delete "and one-quarter percent (1.25%)"
3 and insert "percent (1%)"

4 AMENDMENT NO. 38

5 On page 45, line 29, after "and a" and before "penalty" delete "six percent (6%)" and insert
6 "five percent (5%)"

7 AMENDMENT NO. 39

8 On page 46, line 17, after "of one" delete the remainder of the line in its entirety and insert
9 "percent (1%)"

10 AMENDMENT NO. 40

11 On page 46, line 18, after "and a" and before "penalty" delete "six percent (6%)" and insert
12 "five percent (5%)"

13 AMENDMENT NO. 41

14 On page 47, at the beginning of line 27, after "§2156." and before "notice" delete "Post-sale"
15 and insert "Post-auction"

16 AMENDMENT NO. 42

17 On page 47, line 29, after "purchaser" and before "send" delete "may" and insert "shall"

18 AMENDMENT NO. 43

19 On page 48, at the beginning of line 20, insert "tax"

20 AMENDMENT NO. 44

21 On page 49, between lines 14 and 15, insert the following:

22 "UNLESS YOU ACT, YOU MAY LOSE YOUR PROPERTY"

23 AMENDMENT NO. 45

24 On page 49, line 23, after "a" and before "penalty" delete "6%" and insert "5%"

25 AMENDMENT NO. 46

26 On page 50, line 4, after "debt." and before "If" insert "Note: the total amount due will
27 increase monthly."

28 AMENDMENT NO. 47

29 On page 54, line 22, after "with" and before "provisions" delete "th" and insert "the"

30 AMENDMENT NO. 48

31 On page 55, at the end of line 16, delete "The" and insert "Upon request,"

1 AMENDMENT NO. 49

2 On page 55, line 20, after "of one" delete the remainder of the line in its entirety and at the
3 beginning of line 21, delete "quarter"

4 AMENDMENT NO. 50

5 On page 55, line 21, after "and a" and before "percent" delete "six" and insert "five"

6 AMENDMENT NO. 51

7 On page 57, line 2, after "interest" delete the comma "," and at the beginning of line 3, delete
8 "costs, and applicable penalty" and insert "and costs"

9 AMENDMENT NO. 52

10 On page 57, line 9, after "Statutes" and before the comma "," delete "of 1950"

11 AMENDMENT NO. 53

12 On page 58, line 15, after "tax" and before "purchaser;" delete "sale" and insert "auction"

13 AMENDMENT NO. 54

14 On page 59, line 24, after "certify said" and before "as being" delete "property" and insert
15 "tax auction certificate"

16 AMENDMENT NO. 55

17 On page 59, at the end of line 25, after "tax" and before the period "." delete "sale" and insert
18 "auction"

19 AMENDMENT NO. 56

20 On page 60, line 11, after "available" delete the remainder of the line in its entirety and
21 delete line 12 in its entirety and insert "After the"

22 AMENDMENT NO. 57

23 On page 63, at the beginning of line 21, after "plus" and before "as of" delete "legal interest,"
24 and insert "statutory interest at the rate of one percent per month, non-compounding,"

25 AMENDMENT NO. 58

26 On page 64, line 19, after "claimed" and before "pursuant" delete "by the tax debtor"

27 AMENDMENT NO. 59

28 On page 64, line 21, after "purchaser" and before the period ":" insert a comma "," and insert
29 the following:

30 "provided that six moths prior to making the claim, the tax auction purchaser sends
31 "written notice to all parties with a remaining claim to excess proceeds"

32 AMENDMENT NO. 60

33 On page 67, line 7, after "tax" and before "or other" delete "sale" and insert "auction"

1 AMENDMENT NO. 61

2 On page 67, line 14, after "A" and before "percent" delete "six" and insert "five"

3 AMENDMENT NO. 62

4 On page 67, line 15, after "of one" and before "percent" delete "and one-quarter"

5 AMENDMENT NO. 63

6 On page 68, at the beginning of line 9, delete "judgment" and insert "order"

7 AMENDMENT NO. 64

8 On page 68, line 27, after "record." and before "The" delete the comma ", "