
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

SB 52 Engrossed

DIGEST
2025 Regular Session

McMath

Present law authorizes the Louisiana Fortify Homes Program which authorizes the commissioner of insurance to provide financial grants of \$10,000 to retrofit roofs for insurable properties that have a homestead exemption to provide a fortified roof that meets or exceeds the fortified roof standard of the Insurance Institute for Business and Home Safety.

Proposed law retains present law.

Proposed law authorizes an individual income tax exemption for the grant amount received from the Louisiana Fortify Homes Program on or after January 1, 2025.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 22:1483.1(F) and R.S. 47:293(9)(a)(xxvii))