
DIGEST

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HB 156 Original

2026 Regular Session

Bagley

Abstract: Repeals the limit on the dollar amount of state severance tax revenues remitted to parishes where severance of the taxable resources occurs.

Present constitution requires that one-fifth of the severance tax on natural resources other than sulphur, lignite, or timber be remitted to the governing authority of the parish which severance or production occurs. Present constitution provides that, effective July 1, 2007, the maximum amount remitted to any parish is limited to \$850,000, but requires, beginning in 2008, that the maximum amount remitted to a parish be increased each July first by an amount equal to the average annual increase in the Consumer Price Index.

Proposed constitutional amendment repeals the present constitution limitation on the dollar-amount limit on severance tax revenues remitted to parishes. Proposed constitutional amendment requires one-fifth of all severance tax revenues on the natural resources specified in present constitution, regardless of dollar amount, be remitted to the governing authority of the parish in which severance or production occurs.

Proposed constitutional amendment repeals provisions of present constitution rendered without effect by the repeal of the dollar amount limit on severance tax revenues to be remitted to parishes.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 3, 2026.

Effective July 1, 2027

(Amends Const. Art. VII, §4(D)(3); Repeals Const. Art. VII, §4(D)(4))