

2026 Regular Session

HOUSE BILL NO. 1010

BY REPRESENTATIVE DESHOTEL

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AN ACT

To amend and reenact R.S. 47:1836 and to enact R.S. 47:2058.1, relative to ad valorem taxes; to provide for duties of parish tax assessors and collectors; to require parish tax assessors and collectors to report certain ad valorem tax assessment and collection data to the Louisiana Tax Commission; to require the commission to include the data in certain reports; to provide for reports of the commission to the governor and the legislature; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1836 is hereby amended and reenacted and R.S. 47:2058.1 is hereby enacted to read as follows:

§1836. Studies and reports

A. In addition to the duties prescribed elsewhere in this Title, the tax commission shall examine carefully into all cases where evasion or violation of the laws for assessment and taxation of property is alleged, complained of or discovered, and ascertain wherein existing laws are defective or are improperly or negligently administered.

B. The tax commission shall also investigate the tax systems of other states and countries and formulate and recommend such legislation as may be deemed expedient to prevent evasion of assessment and secure just and equal taxation.

1 B. The Louisiana Tax Commission shall include the information received
 2 pursuant to this Section in each report issued in accordance with the requirements of
 3 R.S. 47:1836.

4 C. No person or entity shall use information broadcast or collected by
 5 automatic dependent surveillance-broadcast systems as a means for calculating,
 6 generating, and collecting ad valorem taxes.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____