2026 Regular Session
Legislative Summaries

Contents

Administrative

Act 12 (SB 128)

allows the Louisiana Department of Revenue (LDR) to use paid private address-verification services to obtain taxpayer addresses for certain tax notices and collection notices. Previously, LDR was limited to address information available free of charge. Effective April 30, 2026.
[*Amends and reenacts R.S. 47:818.52(D), 1516.1(B) (intro. para.), 1562(A), 1565(A), 1566(B), and 1602(D)(2) (intro. para.)*]

Act 97 (SB 196)

extends from 60 days to 90 days the period within which taxpayers may appeal certain tax assessments and refund claim disallowances. Specifically, it increases the appeal period for state tax assessments issued by LDR, local sales and use tax assessments, jeopardy assessments, and denials of refund claims. The Act also extends from 60 days to 90 days the period before certain collection fees may be imposed on delinquent accounts. In addition, the Act authorizes LDR to use paid private address-verification services when obtaining taxpayer's addresses for issuing notices. These changes apply to notices mailed on or after January 1, 2028. Effective June 12, 2026.
[Amends and reenacts R.S. 47:337.51(A)(1), (2) (intro. para.), and (3), and (B)(1) (intro. para.), 337.53(C), 1516.1(B) (intro. para.) and 1516.1(B)(3), 1565(A) and (B), and 1625(A) and (B)]

Act 270 (SB 318)

revises Louisiana's tax exemption budget reporting requirements and establishes a new annual business tax benefit report. The Act clarifies that LDR must publish the annual Tax Exemption Budget on its website. It also requires local sales and use tax collectors to annually submit local sales tax exemption data to the Uniform Local Sales Tax Board (ULSTB), which must compile, categorize, and publish the information according to specified classifications by March 1 of each year. Additionally, the Act requires LDR to prepare an annual business tax benefit report identifying the value of business-related tax exemptions by industry sector and taxpayer classification while protecting confidential taxpayer information. Repeals certain existing tax exemption budget assessment and reporting requirements. The first business tax benefit report is due September 1, 2026. Effective May 16, 2026.
[Amends and reenacts R.S. 47:1517(B)(1) and (2) (intro. para.); Enacts R.S. 47:1517(G) and 1517.3; Repeals R.S. 47:1517(B)(3) and (4), 1517(C), and1517.1(B)(4)]

Act 307 (HB 633)

revises Louisiana's estimated income tax penalty provisions for individuals and corporations. It reduces from 90% to 70% the percentage of current-year tax used to determine certain individual estimated tax payment requirements. The Act extends various estimated tax-related deadlines from the fifteenth day of the fourth month to the fifteenth day of the fifth month following the close of the taxable year. It also updates individual safe harbor calculations to reflect the state's current single-rate income tax structure and standard deduction and repeals the annualized income installment method for both individuals and corporations. In addition, the Act also allows a corporation to avoid the estimated tax underpayment penalty if its timely estimated tax payments equal at least 80%

of the tax attributable to income earned during each installment period. The changes are applicable to taxable periods beginning on or after January 1, 2026. Effective May 22, 2026.
[*Amends and reenacts R.S. 47:118(C)(1), (D) (intro. para.),(1) (intro. para.), (b), and (2), 287.655(C)(1), (D)(2) and(3), (G) (intro. para.) and (1), and287.656(A)(1) and (2) (intro. para.); Repeals R.S. 47:118(D)(1)(c)]*

Act 624 (HB 181) authorizes LDR to disclose individual income tax return information to the legislative auditor for limited purposes. The Act allows the legislative auditor to use the information to verify eligibility for Medicaid and the Supplemental Nutrition Assistance Program (SNAP), and to detect and prevent fraud in those programs, and to carry out the Medical Assistance Programs Integrity Law. The Act prohibits the legislative auditor from using the information for any other purpose and requires the secretary of LDR to execute any necessary agreements to facilitate data sharing. The Act requires all disclosures to comply with applicable federal law, including 26 U.S.C. § 6103. Effective June 2, 2026.
[Enacts R.S. 24:513(Q) and R.S. 47:1508(B)(44)]

HR 118 creates the Select House Committee on Water Utility Tax Credits to study potential establishment of a state income tax credit for residential water utility customers experiencing excessive rates. Requires the committee to submit a report of its findings and recommendations no later than 30 days prior to the convening of the 2027 Regular Legislative Session, at which time the committee is dissolved.

SCR 11establishes the Anchor Home Task Force ("task force") to study the feasibility of providing tax credits to encourage Louisiana college graduates to live and work in the state during the first five years after graduation. Charges the task force with evaluating potential incentive structures, eligibility requirements, implementation considerations, and workforce development goals. The secretary of LDR (or his designee) is a member of this task force. Requires submission of a report of findings and recommendations by April 1, 2027, at which time the task force is terminated.

Sales and Use Tax

Act 190 (HB 1088) creates a state and local sales and use tax rebate for qualifying purchases used directly in aerospace activities at approved aerospace facilities. To qualify, a project must be certified by Louisiana Economic Development (LED) and commit to creating at least 200 new permanent full-time jobs and $1 billion in new capital investment in Louisiana between July 1, 2026, and July 1, 2031. Eligible facilities may receive rebates of state and local sales taxes paid on qualifying machinery, equipment, materials, supplies, and services. The rebate is available for 20 years, with a potential 10-year renewal, and may be terminated or recaptured if program requirements are not met. Effective July 1, 2026.
[*Amends and reenacts R.S. 47:303.1(B)(5); Enacts R.S. 47:305.82*]

Act 513 (SB 436) Removes language requiring the secretary of LDR to estimate future aviation fuel sales tax revenues using actual collection data from prior years. The Act requires

the Revenue Estimating Conference to calculate annual estimates using a statutory formula and rules adopted by the Department of Transportation and Development's office of multimodal commerce. LDR will continue to provide annual reports of actual aviation fuel tax collections to DOTD. Effective August 1, 2026.
[*Amends and reenacts R.S. 47:306.6*]

Act 971 (HB 1095) creates a rebate program for qualified nursing facilities that install eligible alternative electrical power sources, including certain solar energy systems placed into service on or after January 1, 2026. Eligible facilities may receive a rebate for the actual costs of acquiring, installing, and placing the systems into service, subject to documentation and certification requirements administered by Louisiana Department of Health (LDH). Once LDH determines that the nursing facility is eligible for the rebate, LDH will certify the rebate and provide LDR a certification letter. Once LDR receives the certification letter LDR will remit the rebate to the nursing facility from current collections. Total rebates are capped at $2 million and will be awarded on a first-come, first-served basis, with offsets applied for any outstanding tax liabilities. The program terminates on January 1, 2029. The rebate provisions are effective January 1, 2027. The Act also provides for an expansion of acceptable backup power for nursing facilities from fuel-only sources to other alternative methods, this provision is effective August 1, 2026.
[*Amends R.S. 40:2009.24(C)(1); Enacts R.S. 47:6401*]

HCR 95 adopts Joint Rule 23 governing legislative action on sales and use tax exemptions, exclusions, credits, and rebates. Prohibits consideration of any motion that would result in final passage of a legislative instrument enacting, amending, or repealing a sales and use tax exemption, exclusion, credit, or rebate in a manner that creates non-uniform state and local sales and use tax bases. Requires the Legislative Fiscal Officer to provide all legislators with a report verifying the measure's impact on the state and local sales tax base before such a motion may be considered. Authorizes waiver of Joint Rule 23 by either chamber upon a two-thirds vote of members present.

HR 389 requests that LDR study whether vendor's compensation adequately offsets the interchange fees and related costs incurred by dealers when collecting and remitting state and local sales and use taxes and certain excise taxes, and submit a report of its findings to the House Committee on Ways and Means by January 31, 2027.

Income Tax

Act 400 (HB 474) creates individual income tax refund checkoffs that allow taxpayers to donate all, or a portion of their income tax refunds to either the Grambling University National Alumni Association or the Louisiana Tech University Alumni Association. The Act is applicable to taxable periods beginning on or after January 1, 2027. Effective August 1, 2026.
[Enacts R.S. 47:120.401 and 120.402]

Act 404 (HB 852) reinstates the Louisiana Coalition Against Domestic Violence and Holden's Hope as charitable donation checkoffs on the Louisiana individual income tax return beginning tax year 2026. The Act provides that the checkoffs will be removed if total contributions are less than $5,000 for two consecutive years. Effective August 1, 2026.
[Amends and reenacts R.S. 47:120.37(B) and 120.391; Enacts R.S. 47:120.341(D)]

Severance Tax

Act 662 (HB 637) amends R.S. 30:87(F)(2) to revise the calculation of Oilfield Site Restoration (OSR) fees for reduced-rate production wells. The bill eliminates the existing fee calculation method, which was tied to severance tax reductions and proportions of the full-rate fee and replaces it with fixed percentages of the standard OSR fee for specific categories of reduced-rate production. Under the new framework, the fee for oil produced from certified incapable oil wells is 50% of the full-rate fee, the fee for oil produced from stripper wells is 25% of the full-rate fee, the fee for gas produced from low-pressure oil wells is 40% of the full-rate fee, and the fee for gas produced from incapable gas wells is 17.5% of the full-rate fee. Effective July 1, 2026.
[*Amends and reenacts R.S. 30:87(F)(2)*]

Act 673 (HB 802) and Act 761 (SB 367) establish the Watershed Restoration and Conservation Fund in the state treasury to support the restoration, reclamation, and stewardship of the Amite River Basin following the impacts of sand and gravel mining. Act 673 provides recurring severance tax revenues collected on sand severed within the geographic boundaries of the Amite River Basin Drainage and Water Conservation District that would otherwise be credited to the state general fund after local allocations shall be deposited into the fund. Act 761 provides that monies in the fund are appropriated to the Coastal Protection and Restoration Authority for use by the district board. Requires the district board to submit an annual report accounting for fund receipts and expenditures to the House Committee on Natural Resources and Environment and the Senate Committee on Natural Resources. Effective July 1, 2026.
[*Enacts R.S. 38:3310*]

Tobacco Tax

Act 920 (HB 782) expands the definitions of alternative nicotine products and vapor products for purposes of tobacco permitting requirements to include nicotine analogues. Nicotine analogue is a substance with either one of the following characteristics: 1) the chemical structure is substantially similar to the chemical structure of nicotine or 2) has, purports to have, or is represented to have, an effect on the central nervous system that is similar to or greater than the effect of nicotine on the central nervous system. The Act Establishes a 65% reduction in tobacco tax rates applicable to modified-risk tobacco products (MRTPs). Increases the cigarette tax stamp discount available to Louisiana tobacco dealers from 5% to 6.5% for traditional cigarettes and provides an additional 10% discount for MRTP cigarettes, while maintaining the existing 5% cigarette tax stamp discount for out-

of-state dealers. The provisions of the bill that establish a 65% reduction in tobacco tax rates for MRTPs and modify cigarette tax stamp discounts have an effective date of January 1, 2027, as per Act 820 (HB 623). The other provisions of the bill have an effective date of August 1, 2026.
[Amends and reenacts R.S. 26:901(intro. para.), (1)(intro. para.), and (32)(intro. para.), 903(1)-(4), 911(B)(2), 916(B), 918(A)(intro. para.) and (1) and (3) and 926.1(J) and (K), and R.S. 47:843(C)(3); Enacts R.S. 26:901(36), 901.1(D), 911(F), 914.1, 918(E), and 926, and R.S. 47:841(B)(8)]

Office of Debt Recovery

Act 250 (SB 173) streamlines garnishment procedures by allowing federally insured financial institutions to remit a judgment debtor's deposited funds directly to the sheriff without an additional court order when no opposition to the garnishment has been filed. Funds of $1,000 or less may be remitted immediately, while amounts over $1,000 may be remitted 30 days after the filing of the garnishment answer. The provisions enacted in this Act do not apply to the garnishment of wages, salaries, tips, or commissions. Effective August 1, 2026.
[*Amends and reenacts La. Code Civ. Proc. Ann. Art. 2415(B); Enacts La. Code Civ. Proc. Ann. Art. 2415(C) and (D)*]

Act 824 (HB 690) provides that recoverable payments made to ineligible educational vendors or service providers that are not returned may be referred to the Attorney General for recovery. The Attorney General, in coordination with the Office of Debt Recovery within LDR, is authorized to pursue collection of such amounts. Effective June 8, 2026.
[*Enacts R.S. 17:410.14 through 410.23*]

Act 952 (HB 762) prohibits the Office of Motor Vehicles from referring to the Office of Debt Recovery debts arising from lapses in required motor vehicle insurance coverage under La. R.S. 32:863(A)(3)(a). Unpaid reinstatement fees are excluded from mandatory referral but may be referred at the discretion of the Office of Motor Vehicles under La. R.S. 47:1676(C)(2)(a)(i). Effective August 1, 2026.
[*Amends and reenacts R.S. 32:8(B) and R.S. 47:1676(C)(2)(a)(i)*]

Charitable Gaming

Act 472 (SB 181) defines a nonprofit healthcare organization (NHO) and allows NHOs to be eligible for a limited raffle license. The Act further allows NHOs within a single health system to operate under one Charitable Gaming license, provided each entity is eligible. The parent NHO must annually notify the Office of Charitable Gaming of all organizations conducting games of chance.
[*Amends and reenacts R.S. 4:707(E)(5)-(9) and enacts 4:707(E)(10) and (H)(5)]*

Act 494 (SB 339)authorizes the Office of Charitable Gaming (OCG) to obtain criminal history information for applicants for charitable gaming licenses. It requires that criminal record data maintained by the Louisiana Bureau of Criminal Identification and Information be made available to OCG to assess an applicant's suitability for licensure. Effective August 1, 2026.
[*Amends and reenacts R.S. 15:587(C), R.S.27:15(B)(1), and R.S. 47:9065(B); Enacts R.S. 4:147.3 and705.1, R.S. 27:20.1, and R.S. 47:9065(C) and (D) in part]*

Act 796 (HB 337) increases the number of special bingo sessions that licensed charitable gaming organizations may conduct from two to four per year. Effective June 8, 2026.
[*Amends and reenacts R.S. 4:710(A)]*

Miscellaneous Tax

Act 456 (SB 99) allows the Department of Environmental Quality to notify LDR hazardous waste tax determinations by mail or electronic transmission. Electronic notice is given the same legal effect as notice sent by mail or certified mail. Effective August 1, 2026.
[*Amends and reenacts R.S. 30:2022(A)(1), 2050,1(B)(2)(a), 250.3(B)(3),2075.2(B), 2162(A)(2), 2181, 2195.9(A)(6), 2250, and 2286.1(A)(2)*]

Act 947 (HB 463) authorizes local 911 communication districts, with voter to increase the commercial mobile radio service (CMRS) emergency telephone service charge from $1.25 to up to $2.00 per month per wireless connection, or the rate in effect on August 1, 2016, whichever is higher. The Act also establishes public hearing and notice requirements before a charge above $1.25 may be imposed and enhances transparency by requiring statewide 911 activity reports to be provided to affected parish governing authorities, publicly posted online, and include detailed financial and performance information. Effective August 1, 2026.
[*Amends and reenacts R.S. 33:9109(C)(2)and (7)(b) and 9109.2(C)(1) and (2)(b); Enacts R.S. 33:9109.2(C)(2)(e)*]