

Property:

Louisiana: New Law Increases *Ad valorem* Tax Exemption on Bank Stock

S.B. 82, signed by gov. 6/8/25. Effective on January 1, 2026, new law revises existing Louisiana law that authorizes certain banks to deduct 50% of the assessed value of real estate, improvement, buildings, furniture and fixtures that they own from the assessed value of their taxable bank stock for Louisiana *ad valorem* tax purposes by increasing this deduction from 50% to 100% of the assessed value of real estate, improvement, buildings, furniture and fixtures that they own. Please contact us with any questions.

URL: <https://legis.la.gov/legis/BillInfo.aspx?s=25RS&b=SB82&sbi=y>

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