

**Bill History**  
**Session Year 2026**  
**Substitute for H.B. No. 5114**

[Bill Analysis For File Copy 663](#)      [File No. 663 \[doc\]](#)  
[Fiscal Note For File Copy 663](#)      [FIN Joint Fav. Rpt](#)  
[Proposed Bill \[doc\]](#)      [Committee Bill \[doc\]](#)  
[FIN Joint Favorable Substitute \[doc\]](#)      [FIN Vote Tally Sheet \(Joint Favorable Substitute\)](#)  
[FIN Vote Tally Sheet \(Vote to Draft\)](#)

**Introducer(s):**

Finance, Revenue and Bonding Committee

**Title:** AN ACT ESTABLISHING A REFUNDABLE CREDIT AGAINST THE PERSONAL INCOME TAX FOR A PORTION OF ANNUAL RENT PAYMENTS MADE BY A TAXPAYER FOR A PRIMARY RESIDENCE IN THE STATE.

**Statement of Purpose:** To establish a refundable credit against the personal income tax for a portion of annual rent payments actually made by a taxpayer for a taxable year for a primary residence in the state.

**Bill History:**

02-10-2026 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee  
02-13-2026 VOTE TO DRAFT  
03-10-2026 DRAFTED BY COMMITTEE  
03-11-2026 REFERRED TO JOINT COMMITTEE ON Finance, Revenue and Bonding Committee  
03-12-2026 PUBLIC HEARING 03/16  
03-30-2026 JOINT FAVORABLE SUBSTITUTE  
04-01-2026 FILED WITH LEGISLATIVE COMMISSIONERS' OFFICE  
04-10-2026 REFERRED TO OFFICE OF LEGISLATIVE RESEARCH AND OFFICE OF FISCAL ANALYSIS 04/15/26-5:00 PM  
04-16-2026 REPORTED OUT OF LEGISLATIVE COMMISSIONERS' OFFICE  
04-16-2026 FAVORABLE REPORT, TABLED FOR THE CALENDAR, HOUSE  
04-16-2026 HOUSE CALENDAR NUMBER 438  
04-16-2026 FILE NUMBER 663

**Co-sponsor(s):**

Rep. Jason Rojas, 9th Dist.	Rep. Steven Winter, 94th Dist.
Rep. Anthony L. Nolan, 39th Dist.	Rep. Nick Gauthier, 38th Dist.
Rep. Nicholas Menapace, 37th Dist.	Rep. Michael "MJ" Shannon, 117th Dist.
Rep. Corey P. Paris, 145th Dist.	Rep. Geraldo C. Reyes, 75th Dist.
Rep. Geoff Luxenberg, 12th Dist.	Rep. Roland J. Lemar, 96th Dist.
Rep. Kadeem Roberts, 137th Dist.	Rep. Aundre Bumgardner, 41st Dist.
Sen. Herron Gaston, 23rd Dist.	Rep. Farley Santos, 109th Dist.