

The Norma Ruth Criswell Carpenter & Clovis C.
Criswell Grant Parish Restoration Act of 2026

S/H.J. Res.XXXXX – The Norma Ruth Criswell Carpenter & Clovis C. Criswell Grant Parish Restoration Act of 2026

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Section 1: To create and amend sections of the Internal Revenue Code (26 USC)

1) Creating 26 USC § 45D(e)(6)

The term “Low-Income Community” shall also mean any county located within a state with a poverty rate higher than 15 percent as of the last annual census of the United States, that was comprised of 30 percent or more of federal lands, with exception to those federal lands owned through the Department of Defense with an active military installation thereon or consists of lands held in trust for Indian Tribes, as of December 31, 2025. Should a County or Parish merge with another County or Parish, both shall be entitled to this definition even though only one County or Parish may have triggered it.

2) Amending 26 USC § 45D(e)(5)(B)

Substituting this language

For purposes of this paragraph, the term “high migration rural county” means any county which, during the 20-year period ending with the year in which the most recent census was conducted, has a net out-migration of inhabitants from the county of at least 10 percent of the population of the county at the beginning of such period.

With this language

For purposes of this paragraph, the term “high migration rural county” means any county which, during the 20-year period ending with the year in which the most recent census was conducted, has a net out-migration of inhabitants from the county of at least 10 percent of the population of the county at the beginning of such period, not counting any individuals in a Federal Installation of Group Quarters in such county.

3) Creating 26 USC § 45D(b)(11)(B)(iv)

“a county described in 26 USC § 45D(e)(6), which shall also be given the same status as if it was a census tract described in 26 USC § 45D(b)(11)(B)(iii)(II)”

4) Creating 26 USC § 45D(f)(4)

(b) Limitation on Allocation of National Limitation.—Section 45D(f) of such Code is amended by adding at the end the following new paragraph:

“(4) SPECIAL RULE.—The aggregate amount of the national limitation for calendar years 2026 through 2030 that may be allocated under paragraph to entities which are community development entities solely by reason of the application of subsection (e)(6) shall not exceed \$500,000,000.”

This is a rough copy of the language provided by the Senate Legislative Counsel Office. I look forward to working with Senate Staff to ironing out the language to this issue.

5) The new 26 USC 48E(h)(1)(B)(iv)

(iv) The nameplate capacity described in this Section shall not apply to a Low-Income Community described in 26 USC § 45D(e)(6).

6) Creating 26 USC § 48C(g) Additional Allocation for Counties Described in 26 USC § 45D(e)(6)

(1) IN GENERAL

Not later than 180 days after the date of enactment of this subsection, the Secretary shall establish a program to consider and award certifications for qualified investments eligible for credits under this section to qualifying advanced energy project sponsors.

(2) LIMITATION

The total amount of credits which may be allocated under the program established under paragraph (1) shall not exceed \$37,000,000,000 irrevocably.

7) Creating 26 USC § 1400Z-1 (b)(1)(c)

“or is located within a county described in 26 USC § 45D(e)(6).

8) Amending 26 USC § 1014 by creating 26 USC § 1014(g) Appertaining to 26 USC § 45D(e)(6) Low-Income Communities.

All property within a Low-Income Community defined in 26 USC § 45D(e)(6) or that could become a Low-Income Community defined in 26 USC § 45D(e)(6) by January 1, 2035, shall receive a Step Up in Basis to Fair Market Value by presenting an appraisal to the Secretary that conforms with USPAP as of the date of the enactment of this law within 180 days of its enactment, and as of December 31, 2028, and December 31, 2034, by providing an appraisal to the Secretary within 180 days of the preceding dates that conforms with USPAP.

(11) Appertaining to the Sale/Leaseback of FCCP

Provided that the private investor that acquires the premises of FCCP on XXXXX XX, 2026 does not sell the property for a period of 15 years, then the sales proceeds shall be exempt from income under 26 USC § 61(a) by the adjusted basis being stepped up to the amount of Sales Proceeds received from the property as if it was acquired from a decedent under 26 USC § 1014.

Section 2: Public Land Sales

To direct the Administrator of General Services, on behalf of the Secretary of Agriculture and the Attorney General of the United States of America, to convey certain Federal property located in the State of Louisiana to Grant Parish, Louisiana and to a private investor.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

Section 1. Real Property Conveyance.

(a) IN GENERAL --. As soon as practicable after the date of enactment of this Act and after completion of the surveys and Appraisals described in this Act, the Administrator of General Services, on behalf of the Secretary of Agriculture and the Attorney General of the United States, shall convey to a private investor, the Grant Parish School Board, the Grant Parish Police Jury, the Corporation for Grant Parish (a quasi-local federal corporation yet to be formed by Congressional enactment), the Grant Parish Sheriff's Office, a quitclaim deed for the consideration described in subsection (c), all right, title, interest, except as denoted herein, to each entity specified in subsection (b) from the United States of America.

(b) LEGAL DESCRIPTION OF PROPERTY.----

(1) the Campus of the Federal Correctional Center – Pollock (FCCP), together with all the real estate, improvements thereupon, structures, and rights thereto, to a private investor – which shall be leased by the United States of America on a 50-year triple-net lease which may be extended by the mutual consent of its parties, that is annually adjusted for changes in the non-chained Traditional Consumer Price Index of the Bureau of Labor Statistics, consisting of 464.08 acres more or less, Section 26, Township 6 North, Range 1 West, to be sold for \$350,000,000, which shall be sold subject to the aforementioned lease terms with the Bureau of Prisons. The Grant Parish Assessor’s Office shall assess the property at 25% of the transaction value contained herein, which shall be upwardsly, but never downwardsly, adjusted annually, by the greater of the sales, income, or cost approaches to value as a permanent covenant attached to this property that can only be waived by a majority of the voters of Grant Parish in which 60 percent of said voters turn out to vote, and the Sheriff of Grant Parish shall collect said property taxes, annually, with taxes prorated as if the transaction occurred on January 1, 2026 irrespective of the date of the transfer. Should the Campus of FCCP be subsequently transferred to an entity that is exempt from property as a function of state or federal law, the United States of America shall enter into a payment in lieu of taxes program with the Grant Parish Sheriff’s Department providing for payments as if the property was not exempt from property taxes. The Grant Parish Police Jury, and its successors by Louisiana Home Rule Charter referendum shall forever hold and own the mineral rights to this property, irrespective of its subsequent ownership; and:

(a) the rights to supply the facility with electricity at the greater of the highest rate of electrical charges and fees per kWh exhibited in the last 5 years or the highest rate of electrical charges and fees per kWh exhibited in the last 5 years in Grant Parish, adjusted upwards for the highest wholesale rate of electrical power on the Midcontinent Independent System Operator (MISO) Market applicable to the State of Louisiana on a quarterly basis, year over year, but never downwards; which, shall be reserved 50 percent to the Grant Parish School Board, or to a non-profit whose Board of Directors shall exclusively share the same elected members as the Grant Parish School Board which shall annually publish audited financial statements on the same date as the Grant Parish School Board, to pay for the educational expenses of children with special needs, and/or childcare and/or Head Start expenses in Grant Parish which shall not discriminate against children with special needs provided that the child is also enrolled in a school of the Grant Parish School Board or is a child residing with residents domiciled in Grant Parish that is too young to be enrolled as a student of the Grant Parish School Board, 22.5 percent to a fund to pay children enrolled in a school of the Grant Parish School Board for meritorious conduct in the fields of school discipline, school attendance, academic performance, and financial literacy, or to a non-profit whose Board of Directors shall exclusively share the same elected members as the Grant Parish School Board which shall annually publish audited financial statements on the same date as the Grant Parish School Board that has been chartered for the same purposes, – which shall be excluded from income for the purposes of 26 USC 61(a) and 42 USC 1382a, weighted towards childhood poverty, and deposited into a Roth IRA Savings Account in the child’s name, 22.5 percent to the Grant Parish School Board as a sinking fund for the full fair market value of replacement of the renewable energy complex – after which the revenue shall go towards the previously denoted fund for compensation to pupils for their meritorious conduct, and 5 percent to Kisatchie-Delta Regional Planning and Development District, Inc. to pay for the hours of its staff as they work on Grant Parish grant applications and economic development issues; and,

(b) the rights to a Payment in Lieu of Taxes (PILOT) Program; which, shall be annually paid by the United States of America with: the first \$500,000 paid to the Office of the Judge of the 35th Judicial District of the State of Louisiana; with the second \$500,000 paid to the Office of the District Attorney of the 35th Judicial District of the State of Louisiana; with the third \$500,000 paid to the Office of the Public

Defender of the 35th Judicial District of the State of Louisiana; with the fourth \$300,000 paid to the Office of the Clerk of Court of the 35th Judicial District of the State of Louisiana; with the fifth \$1,700,000 provided to the Grant Parish Police Jury, and its successors by Louisiana Home Rule Charter Referendum, for the purposes of building and operating sewerage systems, acquiring the utilities and non-profit and/or municipal water systems of Grant Parish at the lesser of the transaction or their fair market value, providing for their operational expenses, funding their capital expenditures, retiring their old debts, and providing for their associated geographic information systems; and any amounts exceeding 11% of \$31,818,181.82 of sales to FCCP being deposited into a fund to pay children for meritorious conduct in the fields of school discipline, school attendance, academic performance, and financial literacy, or to a non-profit whose Board of Directors shall exclusively share the same elected members as the Grant Parish School Board which shall annually publish audited financial statements on the same date as the Grant Parish School Board chartered for this purpose, – which shall be excluded from income for the purposes of 26 USC 61(a) and 42 USC 1382a, weighted towards childhood poverty, and deposited into a Roth IRA Savings Account in the child’s name. The amounts mentioned within this paragraph shall be adjusted upwards, but never downwards, annually by the growth in the traditional, non-chained, Consumer Price Index published by the Bureau of Labor Statistics; and,

(c) Which also provides that FCCP shall be operated solely by the Bureau of Prisons, and/or the Grant Parish Sheriff’s Office for the duration of its lease, with the human staffing levels never being less than they were on December 31, 2024, and with the human-related gross payroll of FCCP never being less than the amount exhibited during 2024; and, which shall be upwardsly indexed to the non-chained Traditional Consumer Price Index as of December 31, 2024.

(2) The Northeast Quarter of Section 22, Township 6 North Range 1 West, and Section 23 Township 6 North, Range 1 West to the Grant Parish School Board, or to a non-profit that shares the same Board as the Grant Parish School Board, 128 acres of land in Section 26 Township 6 North Range 1 West, all consisting of 968 acres, more or less, which shall be utilized for such reasons that the Grant Parish School Board sees fit to conduct – including; but not limited to, a renewable energy development supplying electricity, and any and all state laws with which restrict its ability to place the land in commerce in a manner of its choosing declared null and void, including but not limited to: LA. R.S. 30:1154, LA. R.S. 17:81, the LA R.S. 45:844.41 et. seq.

(3) Southwest Quarter; Southwest Quarter, Northeast Quarter of Section 6, Southern Half of Section 7, Section 8, Section 9 – West of Highway 167, Section 16 – West of Highway 167, Section 17, Section 18, Section 19, Section 20, Section 21 – West of Highway 167, Township 9 North, Range 2 West. Section 2, Section 3, Section 11, Section 12, Township 7 North, Range 2 West, less and except those portions of the preceding sections east of Highway 167; NW Quarter of the NW Quarter, Section 14, Township 7 North, Range 2 West; NE Quarter, SE Quarter, and SW Quarter of Section 15, Township 7 North, Range 2 West; Section 22, Township 7 North, Range 2 West, that is owned by the United States of America and can be conveyed to local nonprofit corporation B22 Sports Complex.

(4) All of the lands owned by the United States of America in Township 9 North, Range 2 West that are east of United States Highway 167, and all of the lands owned by the United States of America in Township 9, Range 1 West, are hereby reserved for a Corporation for Grant Parish, which shall be a quasi-Federal and Locally controlled corporation chartered by the United States Congress. All of the lands owned by the United States of America located east of United States Highway 167, in Sections 1, 2, 3, 4, 9, 10, 11, 12, and in Section 15 North of Louisiana Highway 472; all located in Township 8 North, Range 2 West, are also hereby reserved for a Corporation for Grant Parish, which shall be a quasi-Federal and Locally controlled corporation chartered by the United States Congress. Should such Corporation not be enacted within 3 years of the enactment date of this Act, these lands shall revert in ownership to the Grant

Parish Police Jury, and its successors by Louisiana Home Rule Charter Referendum – except as provided for in Paragraph 7(a) below. The Grant Parish Police Jury, and its successors by Louisiana Home Rule Charter referendum shall forever hold and own the mineral rights to these lands, irrespective of their subsequent ownership.

(5) Unless previously described in a prior paragraph of this subsection, all of those remaining lands within Grant Parish that are owned by the United States of America, less and except those lands that it owns that are South of Louisiana Highway 8, North of Airbase Road, East of United States Highway 167, and West of United States Highway 165 shall be transferred to the Grant Parish Police Jury, less and except the Timber Rights to such properties, which shall be 51 percent owned by the Grant Parish School Board, 24.5 percent owned by the Grant Parish Sheriff’s Office, and 24.5 percent owned by a predicated Corporation for Grant Parish, unless it is not created within 3 years of the enactment date of this Act, in which case the rights reserved for it shall revert to the Grant Parish Police Jury, for a period of 60 years following the date of the passage of this Act, subject to the appraised value of the aforementioned properties described in paragraphs 2-4 receiving priority credits against Fair Market Value received from the net proceeds of \$350,000,000 generated by the sale of property (1). The Grant Parish Police Jury shall own the mineral rights to the properties described in this Paragraph forever. Should such net sales proceeds of \$350,000,000 be less than the appraised Fair Market Value of this paragraph, or in paragraphs (2) -(4) above, the properties in paragraphs (2)-(4) above shall be allowed first priority with the property described in this paragraph (5) being prorated by acre and then being sold to the Grant Parish Police Jury from the remaining credits being leftover from the property being sold in Paragraph (1). As a permanent covenant to these properties, the United States of America also grants to the Grant Parish Police Jury, and to its Successors by Louisiana Home Rule Charter Referendum:

(a) full licensure approval to build up to a 50,000 Megawatt Nameplate Capacity by Alternating Current Geothermal sourced Electricity Powerplant utilizing millimeter wave drilling technology, which shall be deemed a technology that has been proven for commercial utilization for the purposes of 26 USC 48 on this property. This licensure maybe transferable to a partnership that is partially owned by the Grant Parish Police Jury and its successors by Louisiana Home Rule Charter Referendum. The Grant Parish Police Jury, and its lawful successors by Louisiana Home Rule Charter Referendum, may take early possession and ownership of the land denoted in (6) above to build the Geothermal Powerplant mentioned in this paragraph; and,

(b) and any and all state laws with which restrict its ability to place the land in commerce in a manner of its choosing declared null and void, including but not limited to: LA. R.S. 30:1154, LA. R.S. 17:81, the LA R.S. 45:844.41 et. seq., which shall also apply to property prospectively acquired in paragraph (4).

(6) SURVEYS REQUIRED.—As soon as practicable after the date of the enactment of this Act, the exact acreages and legal descriptions of the real property to be conveyed under subsection (a)(1)-(8) shall be determined by surveys, paid for by the Secretary of Agriculture, that is satisfactory to the Administrator of General Services. These surveys shall take into account the Appraised Fair Market Value denoted in the succeeding paragraph when computing the amount of acres to be transferred by the priority classes established in the preceding paragraph, and shall be paid for by the Secretary of Agriculture subject to approval by the Administrator of General Services.

(c) Terms And Conditions.---

(1) CONSIDERATION.---

(A) IN GENERAL.--- As soon as practicable after the date of the enactment of this Act, the fair market value of the real property known as Kisatchie National Forest within the borders of Grant Parish, Louisiana, shall be ascertained by an appraisal conducted in conformity with the Uniform Standards for Professional Appraisal Practice as if the property were to be sold within the six months after the date of the enactment of this Act. The value shall then be broken down to a per acre basis from which the credit of \$350,000,000 shall be computed. The interest of the Corporation for Grant Parish shall be held in trust by the Grant Parish Police Jury as its reversionary interest holder should such Corporation not be enacted by the Congress of the United States of America, but shall be forfeit to the Corporation for Grant Parish upon its creation by the Congress of the United States of America.

(B) APPRAISAL.--- The fair market value of the property to be conveyed under subsection (a) shall be also determined based on an appraisal that---

(i) is conducted by a licensed, independent appraiser that is approved by the Grant Parish Police Jury, and its successors by Louisiana Home Rule Charter referendum;

(ii) is approved by the Administrator for General Services;

(iii) is based on the use of the property being “forest;”

(iv) is paid for by the Secretary of Agriculture.

(2) PRE-CONVEYANCE ENTRY.—The Secretary of Agriculture, on terms and conditions the Secretary of Agriculture determines to be appropriate, may authorize the Grant Parish Police Jury and the Grant Parish School Board to enter the property at no charge for pre-construction, construction, and logging activities.

(3) ADDITIONAL TERMS AND CONDITIONS.—The Administrator of General Services may, unless otherwise stipulated, require additional terms and conditions in connection with the conveyance under subsection (a) as the Administrator considers appropriate to protect the interests of the United States, as denoted below.

(a) Proceeds.—Subject to appropriations Acts, the net proceeds from the conveyance of property under subsection (a) shall be available to the Secretary for Agriculture provided:

(i) Proceeds From the Sale of Land.---The proceeds from the sale of land under this section shall be--

(ii) deposited in the Federal Land Disposal Account established by section 206(a) of the Federal Land Transaction Facilitation Act (43 USC 2305(a))

(b) Any law of the State of Louisiana or of the United States of America that prohibits the performance of this law is declared null & void when in conflict.

(c) The lands conveyed to the Grant Parish Police Jury, and its successor by Louisiana Home Rule Charter Referendum, shall be used as an “economic development, workforce training, and apprenticeship zone” which shall also all qualify as Foreign Trade Zones through 19 U.S.C. 81a-81u, and the Secretary of Commerce is directed to grant immediate approval to any other area of Grant Parish that is currently owned by a Grant Parish municipal entity that also desires to be a Foreign Trade Zone, these acres shall be taken exclusively from those Federal lands owned by the United States Department of Agriculture that are north of Louisiana Highway 8, West of United States Highway 167, East of United States Highway

165, or South of Airbase Road. The Central Louisiana Regional Port maybe a perpetual satellite foreign trade zone of the perpetual foreign trade zone of Grant Parish as created in this paragraph, of its own volition. These restrictions may be waived upon the lease or sale of the these lands by an Ordinance of the Grant Parish Police Jury, or its successors by Louisiana Home Rule Charter as provided in paragraph (d) below.

(d) These lands shall not be sold or leased by the Grant Parish Police Jury, or its successors by Louisiana Home Rule Charter, unless an Ordinance providing for the sale or lease of these lands has been approved by a majority vote of the Grant Parish Policy Jury and by a majority vote of the registered voters of Grant Parish in an election in which no less than 40% of the registered voters of the electorate turned out to vote as certified by the Louisiana Secretary of State. Such Ordinance providing for the sale of these lands may only be amended by a majority vote of the Grant Parish Policy Jury and by a majority vote of the registered voters of Grant Parish in an election in which no less than 40% of the registered voters of the electorate turned out to vote as certified by the Louisiana Secretary of State.

(e) The Grant Parish Police Jury, the Grant Parish School Board, the Grant Parish Sheriff's Office, and the Corporation for Grant Parish are prohibited from cutting the following types of trees, on the acreage contemplated within this Act for Commercial Purposes, except in the aftermath of a Natural Disaster or an Act of God: Oak, Bald Cypress, Pecan, Dogwood, Chestnut, Hickory, and Walnut.

(f) any local and/or state law or regulation that may interfere with a Party to this Act ability to use the lands transferred to it in this Act in what it deems to be its "Highest & Best Use" are hereby declared null and void including but not limited to LA. R.S. 30:1154, LA. R.S. 17:81, the LA R.S. 45:844.41 et. seq., and other comparable state laws that may interfere with the efficient execution of the Provisions of this Act are hereby declared null and void within the boundaries of the land being transferred as a perpetual property covenant attached to the properties being transferred, with the exception of the private investor.

(g) 7 CFR 12 shall perpetually not apply to the lands being transferred through this Act, and its application shall also be repealed within the present borders of Grant Parish, and its successors by Home Rule Charter, and within its borders as of January 1, 2028, and January 1, 2033.

(h) All local government entities, including municipal governments, and Grant Parish government entities shall have their financial years adjusted to a June 30 close, after which the external audit on their finances shall be prepared and mailed to their voters by mid-October. Also, a copy of the findings of the latest Department of Justice Criminal Division Legal Examination of the internal and external legal functions report on the government entities of Grant Parish shall be mailed to voters, which must be conducted once every two years.

(i) All elections in Grant Parish shall be conducted by an "Oregon-style" mail-in ballot, by such means of voter identification provided for under applicable Louisiana law.

(j) This Paragraph shall control over this Act: Any properties of the United States Department of Defense and its sub-entities in Grant Parish shall not be transferred according to the provisions of this Act.

(k) The Grant Parish School Board, the Grant Parish Police Jury, the Grant Parish Sheriff's Office, the Grant Parish Assessor's Office, and instruments of the 35th Judicial District of the State of Louisiana; and their successors, shall be eligible to receive from the United States Department of Justice, United States Department of Defense, United States Department of Agriculture, United States Department of Transportation, United States Department of the Interior, the United States Environmental Protection Agency, the United States Department of Energy, the United States Department of Education, and the

United States Department of Commerce, and their sub-entities appertaining thereto, technical services and assistance on such matters as they see fit to request technical assistance on; which, shall be provided in a timely manner.

(l) Should the Kisatchie-Delta Regional Planning and Development District, Inc. be dissolved by the State of Louisiana, its rights and responsibilities under this Act shall be performed by the Corporation for Grant Parish, and in the case that there is not Corporation for Grant Parish established by Congress, its rights and responsibilities under this Act shall be performed by the Grant Parish Chamber of Commerce.

(m) During the thirty-year period following the enactment date of this law, those forests that were transferred from the United States Department of Agriculture shall continue to be maintained as if they were National Forest, with all of the expenses appertaining thereto, provided that they have not been subsequently developed or logged.

Section 3 – Threading the Needle on Grant Parish Being Both “Urban County & Rural Area”

Additions to law are underlined.

42 USC §5302. General provisions

(6)(A) The term “urban county” means any county within a metropolitan area which—(i) is authorized under State law to undertake essential community development and housing assistance activities in its unincorporated areas, if any, which are not units of general local government; and,

(iii) controlling over this Title where in conflict, a Low-Income Community described in 26 USC § 45D(e)(6) shall be allowed to be both “urban county” and a “rural area” as provided in 7 USC § 918(c)(5).

(7) The term “nonentitlement area” means an area which is not a metropolitan city, part of an urban county, “Low-Income Community defined in 26 USC §45D(e)(6), and does not include Indian tribes.

Section 4 – Adjusting the Borders of United States Postal Zip Codes 71423, 71467, 71417, & 71407

ZIP CODES AND RETAIL HOURS. (a) ZIP CODES.—Not later than 30 days from the enactment date of this Act, the United States Postal Service shall adjust the boundaries of ZIP Codes 71423, 71467, 71361, and 71407 as provided below:

A) ZIP CODE 71423 is adjusted by moving all of the territory that is west of United States Highway 167 and south of Parish Road 116 until it intersects with Brunson Road, and then south of Brunson Road to ZIP Code 71407, and all of the territory that is east of United States Highway 167 and south of Big Creek into Zip Code 71407; unless its territory in Rapides Parish, which shall be moved to Zip Code 71361 instead.

B) ZIP Code 71361 is adjusted by transferring all of the territory that is in Grant Parish to ZIP Code 71407.

C) Zip Code 71417 is adjusted by moving all of its territory that is inside the area of Louisiana Highways 8 & 123 to Zip Code 71407.

D) Zip Code 71467 is adjusted by moving all of its territory that is south of Big Creek and west of Mary Barron Road and west of South Firetower Road where it is south of Dyson Creek Road to Zip Code 71407, between those points where Mary Barron Road intersects Dyson Creek Road and South Firetower Road intersects Dyson Creek Road, Dyson Creek Road shall serve as the boundary. That portion of Zip Code 71467 that lay south of Louisiana Highway 8, and west of the old Louisiana & Arkansas Railroad tracts is transferred to Zip Code 71407.

E) That Portion of Zip Code 71404 that lies within Grant Parish – without consideration of any mergers contemplated in Section 9 - is hereby transferred to Zip Code 71423.

F) **RETAIL HOURS.**—The hours of the Bentley, Louisiana Post Office appertaining to Zip Code 71407 shall be from 8:00 AM to 5:00 PM, with one hour set aside for lunch, Monday through Friday. On Saturday, from 8:00 AM to 2:00 PM, with 30 minutes set aside for lunch. On the date that Form 1040 Tax Returns are due to be mailed by the Internal Revenue Service, the hours of the Bentley Post Office shall be from 8:00 AM to 8:00 PM.

Section 6 – Forgiving Certain Federal Loans in Grant Parish

5 USC § 636m Loan Forgiveness

15 USC § 636m(m)

All loans made by the Administrator pursuant to its power under 15 USC § 636 to a borrower that has resided within a Low-Income Community defined through 26 USC § 45D(e)(6) provided within this Act are hereby forgiven and shall be exempt from classification under 26 USC § 61(a), and the limitations of 15 USC § 636m(d) are also waived on this forgiveness; and, all payments made pursuant to this Subsection are hereby refunded and shall be exempt from classification under 26 USC § 61(a) and the Deductions made with the payments pursuant to 26 USC § 163 shall not be adjusted by the Commissioner of the Internal Revenue Service.

20 USC § 1087e Repayment Plan for Residents of 26 USC § 45D(e)(6) Low-Income Communities

(q) The Secretary shall cancel the balance of interest, principal, and fees due, on any loan described by this Section appertaining to any borrower that was living in a Low-Income Community as described in 26 USC § 45D(e)(6), as of June 30, 2025; and is living in such a Low-Income Community as described in 26 USC § 45D(e)(6) as of June 30, 2027 and June 30, 2030.

(r) IN GENERAL

(1) The Secretary shall cancel the balance of interest and principal due, in accordance with paragraph (2), on any eligible Federal Direct Loan not in default for a borrower who –

(A) who resides in a 26 USC § 45D(e)(6) Low-Income Community and has made 60 monthly payments on the eligible Federal Direct Loan after October 1, 2007, pursuant to any one or a combination of the following–

(i) payments under an income-based repayment plan under section 1098e of this title;

(ii) payments under a standard repayment plan under subsection (d)(1)(A), based on a 10-year repayment period.

(iii) monthly payments under a repayment plan under subsection (d)(1) or (g) of not less than the monthly amount calculated under subsection (d)(1)(A), based on a 10-year repayment period; or
(iv) payments under an income contingent repayment plan under subsection (d)(1)(D); and

(B)

(i) is, was, or has been employed in a public service job at the time of such forgiveness;

(ii) is, was, or has been employed in a public sector job during the period in which the borrower makes each of the 60 payments described in subparagraph (A);

(iii) has been a resident and domiciled in a Low-Income Community defined in 26 USC § 45D(e)(6) for 60 months in the last 84 months, or shall be a resident for the lesser of the remaining months needed to claim being domiciled and domiciled in a 26 USC § 45D(e)(6) for 60 months in an 84 month period, or 60 months.

(2) Loan cancellation amount

After the conclusion of the employment and residency period described in paragraph (1), the Secretary shall cancel the obligation to repay the balance of principal, interest, and fees due as of the time of such cancellation, on the eligible Federal Direct Loans made to the borrower under this part; which shall be exempt from classification as Income under 26 USC § 61(a).

Section 7 --Certain Directives to the United States Census Bureau

1) The United States Census Bureau shall separate FCCP into its own Special Use Census Tract for Data Reporting Purposes with immediate effect.

2) The Census Bureau shall shrink the size of all of the Census Tracts that contain the territory of Kisatchie National Forest, as of December 31, 2024 to a population that does not exceed 1,999 people.

3) The Census Bureau shall audit all of its ACS Datasets to Census Tracts 204.03, 204.04, 204.05, and 204.06, and shall recompute the data to achieve a Margin of Error of less than 10% and post such data online within 90 days of the enactment of this Act.

4) That area between Landfill Road and Albert Slayter Road shall be transferred to Census Tract 201.

Section 8 – Other Matters

1) All leases for water rights to an entity outside of Grant Parish for less than \$1,000 and greater in length than one month are declared null and void; and to be renegotiated – if possible – by their parties.

2) Should any part of this Act be declared unconstitutional, the rest of this Act shall remain in effect.