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3 To amend the Internal Revenue Code of 1986 to expand the new markets tax credit, and for other
4 purposes.

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6 The following bill; which was read twice and referred to the Committee on _____

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

10 SECTION 1. SHORT TITLE.

11 This Act may be cited as the “Norma Ruth Criswell Carpenter & Clovis C. Criswell Grant
12 Parish Restoration Act of 2026”.

13 SEC. 2. MODIFICATION OF RULES FOR HIGH 14 MIGRATION RURAL COUNTIES UNDER NEW MARKETS 15 TAX CREDIT.

16 (a) In General.—Section 45D(e)(5)(B) of the Internal Revenue Code of 1986 is amended by
17 inserting ,“determined without regard to individuals included in the institutionalized group
18 quarters population (as defined by the Bureau of the Census in such census)” before the period at
19 the end.

20 (b) Effective Date.—The amendment made by this section shall apply to investments made
21 after the date of the enactment of this Act.

22 SEC. 3. SPECIAL RULES FOR COUNTIES IN WHICH THE 23 FEDERAL GOVERNMENT OWNS A LARGE PORTION OF 24 LAND..

25 (a) Treatment as Low-income Communities Under the New Market Tax Credit.—

26 (1) IN GENERAL.—Section 45D(e) of the Internal Revenue Code of 1986 is amended by
27 adding at the end the following new paragraph:

28 “(6) LOW-INCOME COMMUNITIES WITH POPULATION DENSITIES SUPPRESSED BY
29 UNINHABITED FEDERAL LANDS.—

30 “(A) IN GENERAL.—In the case of any population census tract located in a county in
31 which not less than 30 percent of the land is owned by the Federal Government on
32 December 31, 2025, paragraph (1)(A) shall be applied by substituting ‘15 percent’ for
33 ‘20 percent’.

34 “(B) TREATMENT OF MILITARY INSTALLATIONS.—For purposes of this paragraph, land
35 used as a military installation shall not be treated as land owned by the Federal
36 Government.

37 “(C) TREATMENT FEDERAL LANDS HELD IN TRUST FOR TRIBES.—For purposes of this

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1 paragraph, land owned by the Federal Government and held in trust for Native
2 Americans shall not be treated as land owned by the Federal Government.”.

3 (2) EFFECTIVE DATE.—The amendment made by this section shall apply to investments
4 made after December 31, 2025.

5 (b) Energy Communities.—

6 (1) IN GENERAL.—Section 45(b)(11)(B) of the Internal Revenue Code of 1986 is amended
7 by striking “or” at the end of clause (iii), by striking the period at the end of clause (iv) and
8 inserting “, or”, and by adding at the end the following new clause:

9 “(v) a population census tract which—

10 “(I) is located in a county in which not less than 30 percent of the land is
11 owned by the Federal Government (determined under the rules of section
12 45D(e)(6)) on December 31, 2025, and

13 “(II) is a low-income community (as defined in section 45D(e)(1),
14 determined by substituting ‘15 percent’ for ‘20 percent’ in subparagraph (A)
15 thereof).”.

16 (2) EFFECTIVE DATE.—The amendment made by this section shall apply to facilities
17 placed in service after the date of the enactment of this Act.

18 (c) Opportunity Zones.—Section 1400Z–1(c)(1) of the Internal Revenue Code of 1986 is
19 amended by striking “or” at the end of subparagraph (A), by striking the period at the end of
20 subparagraph (B) and inserting “, or”, and by adding at the end the following new subparagraph:

21 “(C) such population census tract—

22 “(i) is located in a county in which not less than 30 percent of the land is owned
23 by the Federal Government (determined under the rules of section 45D(e)(6)) on
24 December 31, 2025, and

25 “(ii) is a low-income community (as defined in section 45D(e)(1), determined
26 by substituting ‘15 percent’ for ‘20 percent’ in subparagraph (A) thereof).”.

27 SEC. 4. CONVEYANCE OF FEDERAL CORRECTIONAL 28 COMPLEX-POLLOCK AND CERTAIN NATIONAL FOREST 29 SYSTEM LAND TO GRANT PARISH, LOUISIANA.

30 (a) Federal Correctional Complex-Pollock Conveyance.—

31 (1) DEFINITIONS.—In this subsection:

32 (A) ADMINISTRATOR.—The term “Administrator” means the Administrator of
33 General Services, acting through the Director of the Bureau of Prisons.

34 (B) ELIGIBLE DESIGNEE.—The term “eligible designee” means any entity described
35 in subclauses (II) through (IV) of paragraph (4)(B)(i).

36 (C) PARISH.—The term “Parish” means Grant Parish, Louisiana.

37 (D) PROPERTY.—The term “property” means the Federal property described in

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1 paragraph (3) to be conveyed under paragraph (2).

2 (E) SECRETARY.—The term “Secretary” means the Secretary of Agriculture.

3 (2) CONVEYANCE REQUIRED.—Not later than 180 days after the date of enactment of this
4 Act, and after completion of the survey required under this subsection, the Administrator
5 shall convey by quitclaim deed to a private investor all right, title, and interest of the United
6 States in and to the property for the consideration described in paragraph (7).

7 (3) PROPERTY DESCRIBED.—The property referred to in this subsection is the campus of
8 the Federal Correctional Complex–Pollock, including all real estate, structures, fixtures,
9 easements, and appurtenant rights thereto, comprising approximately 464.08 acres located
10 in Sec. 26 of T. 6 N., R. 1 W., Grant Parish, Louisiana, and administered by the Bureau of
11 Prisons.

12 (4) LEASEBACK.—

13 (A) IN GENERAL.—As a condition of the conveyance under paragraph (2), the
14 conveyance shall require the private investor to enter into a 99-year triple-net
15 leaseback with the Administrator (referred to in this paragraph as the “leaseback”) that
16 provides for the operation, redevelopment, or reuse of non-security portions of the
17 property, with lease payments adjusted annually based on changes in the Consumer
18 Price Index of the Bureau of Labor Statistics.

19 (B) ELECTRICITY.—

20 (i) IN GENERAL.—The leaseback shall provide authority for the Administrator to
21 purchase electricity from—

22 (I) the Grant Parish School Board;

23 (II) a nonprofit organization—

24 (aa) described in section 501(c)(3) of the Internal Revenue Code of
25 1986 and exempt from taxation under 501(a) of that Code;

26 (bb) the Board of Directors of which exclusively share the same
27 elected members as the Grant Parish School Board;

28 (cc) that annually publishes audited financial statements on the same
29 date as the Grant Parish School Board covering the same period of time
30 as the annual audited financial statements of the Grant Parish School
31 Board; and

32 (dd) that shall be considered chartered by an Act of Congress and be
33 exempt from the Government Corporations Control Act of 1945 and be
34 licensed to operate by Congress to operate as a regulated utility;

35 (III) a public power authority chartered under the laws of the State of
36 Louisiana and chosen by the Grant Parish School Board; or

37 (IV) the Grant Parish Police Jury (or a successor, as established by
38 Louisiana Home Rule Charter) if the Grant Parish School Board directs the
39 Grant Parish Police Jury (or a successor), with the consent of the Grant
40 Parish Police Jury (or a successor), to own and operate a power generation

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1 facility for purposes of providing electricity for the property.

2 (ii) PURCHASE RATE.—The electricity purchased by the Administrator under
3 clause (i) shall be—

4 (I) purchased at the greater of—

5 (aa) the highest rate of electrical charges and fees per kilowatt-hour
6 exhibited in the 5-year period preceding the date of execution of the
7 leaseback charged to the Bureau of Prisons for the property; and

8 (bb) the highest rate of electrical charges and fees per kilowatt-hour
9 exhibited in that period in the Parish; and

10 (II) adjusted upwards for the highest rate of electrical power on the
11 Midcontinent Independent System Operator Market applicable to the State of
12 Louisiana on a quarterly basis.

13 (C) CONTINUED OPERATION.—

14 (i) IN GENERAL.—The Bureau of Prisons shall continue operation of the
15 property until the date on which the leaseback expires, subject to the condition
16 that the Bureau of Prisons may continue operation of the property if a new lease
17 on the property is agreed to after the expiration of the leaseback.

18 (ii) SOLE RESPONSIBILITY.—The Bureau of Prisons shall be solely responsible
19 for the operation of the property during the period of the leaseback, with the
20 human staffing levels never being less than they were on December 31, 2024, and
21 with the human-related gross payroll of the property never being less than the
22 amount exhibited during 2024, which shall be annually adjusted upwards for
23 changes in the Consumer Price Index of the Bureau of Labor Statistics.

24 (5) USE OF REVENUES.—

25 (A) IN GENERAL.—The Grant Parish School Board, or an eligible designee, shall
26 allocate all net revenues (other than necessary overhead expenses) derived from any
27 lease, sublease, resale, or redevelopment of the property in accordance with the
28 following:

29 (i) Subject to subparagraph (B)(ii), 50 percent shall be allocated to the Grant
30 Parish School Board to support the childhood education of children with special
31 needs, the childhood education of children through grade 6, services for children
32 with disabilities, a Head Start program authorized under the Head Start Act (42
33 U.S.C. 9831 et seq.), and for the expenses of a childcare program which shall not
34 discriminate against children with special needs or disabilities, subject to the
35 condition that the child is also enrolled in a school of the Grant Parish School
36 Board or is a child residing with residents domiciled in the Parish that is too
37 young to be enrolled as a student of the Grant Parish School Board.

38 (ii) 22.5 percent shall be allocated to an Academic Achievement Fund
39 administered by the Grant Parish School Board or the nonprofit organization
40 described in paragraph (4)(B)(i)(II) to provide payments to eligible students for
41 positive performance with respect to school discipline, attendance, academic

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1 performance, and financial literacy, which payments shall be weighted to children
2 exhibiting the highest levels of poverty and—

3 (I) shall be deposited into a qualified tuition program (as defined in section
4 529 of the Internal Revenue Code of 1986) or a Coverdell education savings
5 account (as defined in section 530 of such Code) established for the benefit
6 of such eligible students;

7 (II) shall be excluded from gross income for purposes of the Internal
8 Revenue Code of 1986 to the extent attributable to the revenues deposited
9 under this clause; and

10 (III) shall not be counted as income for purposes of the supplemental
11 nutrition assistance program established under the Food and Nutrition Act of
12 2008 (7 U.S.C. 2011 et seq.), the Medicaid program under title XIX of the
13 Social Security Act (42 U.S.C. 1396 et seq.), or any other means-tested
14 program, to the extent attributable to the revenues deposited under this
15 clause.

16 (iii) 22.5 percent shall be allocated to a sinking fund dedicated to future
17 replacement of any renewable energy infrastructure constructed on the property
18 and operated by the Grant Parish School Board or an eligible designee, which
19 may be used to capitalize a fund whose purpose is the same as that described in
20 clause (ii), and whose earnings in excess of the annual change in the Consumer
21 Price Index published by the Bureau of Labor Statistics, subject to the condition
22 that the Grant Parish School Board is able to acquire electricity on better
23 economical terms from the renewable energy infrastructure constructed on the
24 property pursuant to this clause.

25 (iv) 5 percent shall be allocated to the Kisatchie-Delta Regional Planning and
26 Development District, Inc. to support technical assistance for Grant Parish grant
27 applications and economic development activities.

28 (B) REQUIREMENTS.—

29 (i) OWNERSHIP INTERESTS.—Any for-profit or nonprofit organization that
30 receives funds from the Grant Parish School Board under subparagraph (A)(i),
31 which may include the nonprofit organization described in paragraph (4)(B)(i)(II),
32 shall—

33 (I) immediately submit the ownership of the entity to the Grant Parish
34 Police Jury (or a successor, as established by Louisiana Home Rule Charter)
35 for inclusion on the website of the Grant Parish Police Jury (or a successor)
36 as of the date the entity has received such ownership interest by certified
37 mail or certified email; and

38 (II) continue to annually submit to the Grant Parish Police Jury (or a
39 successor) the ownership interest of the entity until such time as the entity no
40 longer receives funds under subparagraph (A)(i).

41 (ii) CHILDCARE PROGRAM.—Of the amounts allocated pursuant to subparagraph
42 (A)(i), not less than 50 percent shall be allocated to the Grant Parish School Board

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1 for expenses of the childcare program described in that subparagraph.

2 (6) SURVEY.—

3 (A) IN GENERAL.—As soon as practicable after the date of enactment of this Act, and
4 subject to approval by the Administrator, the Secretary shall commission a professional
5 survey establishing the exact acreage, boundaries, servitudes, and legal description of
6 the property for purposes of the conveyance under paragraph (2).

7 (B) FUNDING.—The Secretary shall commission and carry out the survey under
8 subparagraph (A) with existing amounts made available to the Secretary.

9 (7) CONSIDERATION.—As consideration for the conveyance of the property under
10 paragraph (2), the private investor shall remit to the Administrator a payment in an amount
11 that is not less than \$800,000,000.

12 (8) PROPERTY TAX ASSESSMENT.—

13 (A) ASSESSMENT.—The Grant Parish Assessor shall assess the property at 25 percent
14 of the consideration described in paragraph (7), which shall be adjusted annually
15 upward, but never downward, using the greatest of two of the sales, income, and cost
16 approaches, with one aforementioned approaches allowed to be excluded.

17 (B) COVENANT.—The requirement under subparagraph (A)—

18 (i) shall constitute a permanent covenant running with the property; and

19 (ii) may only be waived by a referendum conducted in the Parish in which not
20 less than 40 percent of eligible Parish voters participate and a majority of those
21 voters approve the waiver.

22 (C) COLLECTION.—

23 (i) IN GENERAL.—The Grant Parish Sheriff shall collect all property taxes
24 attributable to the property, initially prorated from the date on which the property
25 is conveyed under paragraph (2) to year end.

26 (ii) ADMINISTRATOR.—The Administrator shall pay the invoices for property
27 taxes, the property tax payments in lieu of taxes, if applicable, the sales tax
28 payments in lieu of taxes, all utilities, and vendors appertaining to the property
29 not later than 30 days after the date on which the Administrator receives an
30 invoice for such taxes, utilities, or vendors.

31 (iii) ARREARS.—Any property tax invoices relating to the property that are in
32 arrears shall be paid on the date of enactment of this Act.

33 (9) PILOT PROGRAM.—

34 (A) INITIAL PAYMENT TO GRANT PARISH SHERIFF'S OFFICE.—On January 1, 2025, the
35 Administrator shall provide to the Grant Parish Sheriff's Office a payment of
36 \$8,000,000, which shall be held in trust until the date on which the Grant Parish Police
37 Jury (or a successor, as established by Louisiana Home Rule Charter) determines an
38 allocation for such funds, which shall be approved by a referendum conducted in the
39 Parish in which not less than 40 percent of eligible Parish voters participate and a
40 majority of those voters approve the allocation.

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1 (B) Property Tax PILOT PROGRAM.— On the date of enactment of this Act, the
2 Administrator shall provide to the Grant Parish Sheriff’s Office representing the
3 amount of money that would have been paid to the Grant Parish Sheriff’s Office to
4 have been held in trust for each taxing entity without respect to any applicable
5 restrictions that may otherwise be placed upon them. The Property Tax PILOT which
6 shall be calculated based on the \$200,000,000 initial Assessed Value of FCCP
7 multiplied times the applicable millages assessed by Grant Parish taxing entities, with
8 the exception of those entities which derive their taxing power from the Red River
9 Waterway Commission and the Grant Parish Police Jury, or its successor by Louisiana
10 Home Rule Charter, which shall be allocated to the Grant Parish Police Jury, or its
11 successor by Louisiana Home Rule Charter. Such Property Tax Pilot Program shall be
12 calculated from January 1, 2024 and computed through the day before the Conveyance
13 of FCCP. Any budgeted use of these funds by the Grant Parish Police Jury, or its
14 successor by Louisiana Home Rule Charter, shall be approved by a referendum
15 conducted in the Parish in which not less than 40 percent of eligible Parish voters
16 participate and a majority of the voters approve their appropriation.

17 (B) ONGOING PAYMENTS TO GRANT PARISH POLICE JURY.—

18 (i) IN GENERAL.—Beginning on January 1, 2026, and each January 1 thereafter,
19 the Administrator shall provide to the entity described in clause (iii) a payment of
20 \$4,000,000, which shall be held in trust until the date on which the Grant Parish
21 Police Jury (or a successor, as established by Louisiana Home Rule Charter)
22 determines an allocation for such funds, which shall be approved by a referendum
23 conducted in the Parish in which not less than 40 percent of eligible Parish voters
24 participate and a majority of those voters approve the allocation.

25 (ii) ADJUSTMENTS.—

26 (I) IN GENERAL.—A payment described in clause (i) shall be annually
27 adjusted upward, but never downward, based on changes in the Consumer
28 Price Index of the Bureau of Labor Statistics.

29 (II) ADDITIONAL ADJUSTMENTS.—In addition to an adjustment under
30 subclause (I), a payment described in clause (i) shall be further adjusted
31 upward for the applicable year in which the payment is made by the amount
32 by which the product obtained by multiplying the following exceeds
33 4,000,000 (as adjusted under subclause (I)):

34 (aa) The average daily incarcerated population of Federal
35 Correctional Complex–Pollock for the preceding 1-year period.

36 (bb) The Annual Determination of Average Cost of Incarceration Fee
37 (COIF) most recently published by the Bureau of Prisons pursuant to
38 section 0.96c of title 28, Code of Federal Regulations (or a successor
39 regulation).

40 (cc) The number of days in the applicable year.

41 (dd) 3.19 percent.

42 (iii) ENTITY DESCRIBED.—

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1 (I) IN GENERAL.—The entity described in clause (i) is an entity selected by
2 the Grant Parish Police Jury (or a successor, as established by Louisiana
3 Home Rule Charter), which shall be approved by a referendum conducted in
4 the Parish in which not less than 40 percent of eligible Parish voters
5 participate and a majority of those voters approve the selection.

6 (II) NO ENTITY CHOSEN.—If an entity is not selected by the Grant Parish
7 Police Jury (or a successor, as established by Louisiana Home Rule Charter)
8 under subclause (I) by the date on which a payment described in clause (i) is
9 made, the payment shall be held in trust until the date on which the Grant
10 Parish Police Jury (or a successor) selects such an entity.

11 (III) SUCCESSIVE ENTITIES.—Pursuant to the referendum procedures
12 described in subclause (I), the Grant Parish Police Jury (or a successor) may
13 select a different entity for purposes of receiving an ongoing payment
14 described in clause (i).

15 (iv) DEADLINE.—A payment described in clause (i) shall be provided to the
16 applicable entity not later than December 31 for the applicable year in which the
17 payment is made.

18 (10) ADDITIONAL TERMS.—As part of the conveyance under paragraph (2), the
19 Administrator may impose such additional terms and conditions as the Administrator
20 considers necessary to protect the interests of the United States.

21 (11) SUBSEQUENT CONVEYANCE TO NONPROFIT ORGANIZATION.—If the property is
22 subsequently conveyed by the private investor to an organization described in section
23 501(c)(3) of the Internal Revenue Code of 1986 and exempt from taxation under 501(a) of
24 that Code, the Administrator shall enter into an arrangement with the Parish under which the
25 Administrator shall provide to the Parish, for any period during which the organization
26 owns the property, payments in lieu of taxes to mitigate the adverse fiscal impacts of the
27 subsequent conveyance on the Parish, in an amount determined by treating the property as if
28 the property had remained with a for-profit entity to be assessed for property taxes, as
29 described in paragraph (8).

30 (12) PROHIBITION ON FOREIGN OWNERSHIP.—

31 (A) DEFINITIONS.—In this paragraph, the terms “beneficial owner”, “foreign entity”,
32 and “foreign person” have the meanings given those terms in section 2 of the Secure
33 Federal LEASEs Act (40 U.S.C. 585 note; Public Law 116–276).

34 (B) PROHIBITION.—The property may not be sold or leased to any foreign person,
35 foreign entity, or any entity of which a foreign person or foreign entity is a beneficial
36 owner.

37 (b) Kisatchie National Forest Conveyance.—

38 (1) IN GENERAL.—As soon as practicable after the date of enactment of this Act, the
39 Secretary of Agriculture (referred to in this subsection as the “Secretary”) shall convey,
40 subject to valid existing rights, by quitclaim deed, to the Grant Parish School Board and the
41 Grant Parish Police Jury, all right, title, and interest of the United States in and to all land
42 administered by the Forest Service within the boundaries of Grant Parish, Louisiana, that is

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1 part of Kisatchie National Forest, and all buildings, vehicles, equipment, inventory,
2 research, and all records and mail both in electronic and non-electronic form appertaining
3 thereto which shall be transmitted electronically and whose original non-electronic form
4 shall also be conveyed upon transfer and which shall continue to be allowed to be used by
5 the Forest Service for the purposes of effectuating Paragraph (5) below and which shall
6 otherwise be used only by employees of the acquiring party and whose maintenance and
7 upkeep shall remain the responsibility of the Forest Service during the period stipulated in
8 Paragraph (5) below. Additionally, the Secretary shall convey, subject to valid existing
9 rights, all non-permanent buildings, vehicles, equipment, inventory, research, and all
10 records and mail both in electronic and non-electronic form appertaining to the Pineville
11 Research Station of Kisatchie National Forest, which shall be transported to the Catahoula
12 Ranger District, or such other facility as mutually agreeable at the expense of the Secretary
13 of Agriculture within one year of enactment, unless a later date is mutually agreed upon by
14 the parties to this Conveyance.

15 (2) USE.—The Grant Parish School Board and Grant Parish Police Jury shall use the land
16 conveyed under paragraph (1) for public purposes, including forestry, conservation,
17 recreation, community development, economic development, or energy generation, and may
18 also create a Grant Parish Forest Commission whose Board members shall be evenly
19 comprised of members of the Grant Parish School Board and Grant Parish Police Jury, with
20 its Chairperson chosen from among its Board members to provide for its Use.

21 (3) EASEMENTS AND RESERVATIONS.—As a condition of the conveyance under paragraph
22 (1), the Secretary shall reserve—

23 (A) an easement for all existing Forest Service roads, trails, utilities, and rights-of-
24 way whose ongoing maintenance shall continue to remain the responsibility of the
25 Forest Service into perpetuity, but which may be delegated to the Grant Parish Police
26 Jury, and the Grant Parish School Board, or their designee with their approval;

27 (B) an easement necessary for wildfire management and emergency access the
28 responsibility thereof shall continue to remain the Forest Service into perpetuity, but
29 which may be delegated to the Grant Parish Police Jury, and the Grant Parish School
30 Board with their approval; and

31 (C) all rights necessary to honor existing grazing permits, timber contracts, and
32 special use authorizations in effect on the date of enactment of this Act.

33 (4) FOREST MANAGEMENT AND PUBLIC ACCESS PLAN.—As a condition of the conveyance
34 under paragraph (1), the Grant Parish School Board and Grant Parish Police Jury shall adopt
35 and maintain a forest management and public access plan consistent with the uses described
36 in paragraph (2), subject to valid existing rights and reserved easements described in
37 paragraph (3), and which shall be approved by a referendum conducted in the Parish in
38 which not less than 40 percent of eligible Parish voters participate and a majority of those
39 voters approve the selection and whose amendment thereof shall be the same.

40 (5) CONTINUED USE.—

41 (A) IN GENERAL.—Except as provided in subparagraph (B), as a condition of the
42 conveyance under paragraph (1), the Forest Service shall, during the period following
43 the date of the conveyance under that paragraph and concluding on September 30,

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1 2032, continue to maintain the land and property conveyed under that paragraph as if
2 the land and property was still administered by the Forest Service as part of the
3 Kisatchie National Forest at the highest enacted and allocated budget and human
4 staffing levels exhibited in Grant Parish in the past seven fiscal years, and any former
5 employees of the Forest Service appertaining thereto may be restored to their positions
6 on an expedited basis, including responsibility for any expenses pertaining thereto.
7 Any Forest Service Employees appertaining to this Paragraph that may wish to transfer
8 to another location of the Forest Service shall be granted the right to do so on the date
9 following the date provided within this paragraph.

10 (B) The Grant Parish Police Jury and the Grant Parish School Board, or their
11 designee, that are maintaining the National Forest transferred within this Subsection,
12 shall be allowed to advertise it with the National Forest Service as an “affiliated”
13 National Forest of the National Forest System. As such they may continue to use the
14 signage, trademarks, likenesses, of the National Forest and Kisatchie National Forest
15 within its boundaries. Furthermore, the personnel of the Grant Parish Police Jury and
16 the Grant Parish School Board, or their designee, appertaining thereto, shall be allowed
17 to order and utilize the uniforms and equipment of the United States Forest Service
18 with the exception of the logo of the same from the United States Forest Service or its
19 designee, which shall replace “Department of Agriculture” with “Grant Parish.” Such
20 employees shall also be allowed to train with the Forest Service, Bureau of Land
21 Management, National Park Service, Federal Emergency Management Authority, the
22 National Interagency Fire Center, and their successors, at no cost.

23 (B) EXCEPTION.—

24 (i) IN GENERAL.—Subparagraph (A) shall not apply to any parcel of land
25 conveyed under paragraph (1) that has been developed or logged without
26 replanting, consistent with Louisiana Department of Agriculture and Forestry
27 reforestation guidelines.

28 (ii) PUBLIC NOTICE.—The Grant Parish School Board and Grant Parish Police
29 Jury shall publish a notice, which shall be made publicly available, if a parcel of
30 land conveyed under paragraph (1) has been developed or logged in accordance
31 with clause (i).

32 (6) All rights to the proceeds from any and all air, and subsurface rights and
33 minerals appertaining thereto shall also be transferred to the Grant Parish School
34 Board and the Grant Parish Police Jury, or their designee.

35 (c) Conveyance of Aircraft & Firefighting Equipment.—

36 (1) FIREFIGHTING EQUIPMENT.—As soon as practicable after the date of enactment of this Act,
37 the Secretary of Agriculture (referred to in this subsection as the “Secretary”) shall grant the
38 Grant Parish Police Jury, or its successor by Louisiana Home Rule Charter, first right of refusal
39 on all of its firefighting equipment and vehicles to be discarded within the State of Louisiana
40 through the period concluding on September 30, 2032, which shall not be resold.

41 (2) AIRCRAFT.—As soon as practicable after the date of enactment of this Act, the Administrator
42 of General Services (referred to in this subsection as the “Administrator”) shall grant the Grant
43 Parish Police Jury, or its successor by Louisiana Home Rule Charter, first right of refusal on nine

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1 aircraft that it plans to be discarded through the period concluding on September 30, 2052, which
2 shall not be resold. Such aircraft acquired shall have all maintenance and repairs performed to
3 maintain their ability to fly effectuated by the personnel of the United States Air Force on the
4 next 50,000 flight hours on each of such aircraft so acquired at Barksdale Air Force Base in
5 Bossier City, Louisiana, or another facility that is mutually agreeable by the Secretary of the Air
6 Force and the Grant Parish Police Jury

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8 (6) RIGHT OF REFUSAL & SPECIAL CONDITIONS APPERTAINING THERETO.—SHOULD THE GRANT
9 PARISH POLICE JURY, AND ITS SUCCESSORS BY LOUISIANA HOME RULE CHARTER, OR THE GRANT
10 PARISH SCHOOL BOARD ELECT NOT TO EFFECTUATE ITS RIGHTS UNDER THIS PARAGRAPH, ITS
11 RIGHTS MAY BE SOLELY ELECTED TO BE EFFECTUATED BY NON-REFUSING PARTY. SHOULD BOTH THE
12 GRANT PARISH POLICE JURY, OR ITS SUCCESSOR BY LOUISIANA HOME RULE CHARTER, BOTH REFUSE
13 TO EFFECTUATE THEIR RIGHTS UNDER THIS PARAGRAPH, THEIR RIGHTS MAY BE EXERCISED BY THE
14 GRANT PARISH SHERIFF'S OFFICE, WITH THE RIGHTS AND MEANINGS UNDER THIS PARAGRAPH
15 ASCRIBED TO THE GRANT PARISH SHERIFF'S OFFICE, AND SHOULD THE GRANT PARISH SHERIFF'S
16 OFFICE REFUSE TO EFFECTUATE ITS RIGHTS UNDER THIS PARAGRAPH, THIS PARAGRAPH MAY BE
17 EFFECTUATED BY THE GRANT PARISH ASSESSOR'S OFFICE. REFUSAL BY ALL PARTIES SHALL VACATE
18 GRANT PARISH'S RIGHTS UNDER THIS PARAGRAPH. A REFUSAL BY ALL GRANT PARISH PARTIES WILL
19 ALSO VOID THE OBLIGATIONS OF THE UNITED STATES CONTEMPLATED WITHIN THIS ACT FOR
20 SELLING POWER TO FCCP.

21 SEC. 5. SMALL BUSINESS ADMINISTRATION DISASTER 22 LOAN FORGIVENESS.

23 (a) In General.—Section 7 of the Small Business Act (15 U.S.C. 636) is amended—

24 (1) by redesignating the first subsection (b), relating to deferred participation in loans, as
25 subparagraph (B) and adjusting the margins accordingly; and

26 (2) in the second subsection (b), relating to disaster loans—

27 (A) by inserting after “(b)” the following: “Federal Disaster Loans.—”;

28 (B) by redesignating the second paragraph (16), relating to the statute of limitations,
29 as paragraph (18); and

30 (C) by inserting after paragraph (16) the following:

31 “(17) LOAN FORGIVENESS.—

32 “(A) DEFINITION.—In this paragraph, the term ‘covered recipient’ means a recipient
33 of a loan made under this subsection whose principal residence or business address, at
34 the time the loan was made or as of the date of enactment of the Norma Ruth Criswell
35 Carpenter & Clovis C. Criswell Grant Parish Restoration Act of 2026, was located in a
36 low-income community, as defined in section 45D(e) of the Internal Revenue Code of
37 1986, which is a population census tract described in paragraph (6) thereof.

38 “(B) FORGIVENESS.—

39 “(i) IN GENERAL.—Effective on the date of enactment of the Norma Ruth
40 Criswell Carpenter & Clovis C. Criswell Grant Parish Restoration Act of 2026,

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1 any remaining balance and any accrued interest on a loan made under this
2 subsection to a covered recipient shall be forgiven.

3 “(ii) PROCESS.—Not later than 90 days after the date of enactment of the
4 Norma Ruth Criswell Carpenter & Clovis C. Criswell Grant Parish Restoration
5 Act of 2026, the Administrator of the Small Business Administration shall—

6 “(I) notify each covered recipient of the loan forgiveness under this
7 paragraph;

8 “(II) remit to the lender an amount equal to the amount of forgiveness,
9 plus any interest accrued through the date of payment; and

10 “(III) coordinate with loan servicers to implement the discharge of the
11 loan.”.

12 (b) Tax Treatment.—For purposes of the Internal Revenue Code of 1986, in the case of any
13 taxable year ending after the date of the enactment of this Act—

14 (1) no amount shall be included in the gross income of a covered recipient (within the
15 meaning of subparagraph (A) of section 7(b)(17) of the Small Business Act) by reason of
16 forgiveness of indebtedness described in subparagraph (B) of such section;

17 (2) no deduction shall be denied, no tax attribute shall be reduced, and no basis increase
18 shall be denied, by reason of the exclusion from gross income provided by paragraph (1);
19 and

20 (3) in the case of an eligible entity that is a partnership or S corporation—

21 (A) any amount excluded from income by reason of paragraph (1) shall be treated as
22 tax exempt income for purposes of sections 705 and 1366 of the Internal Revenue
23 Code of 1986; and

24 (B) except as provided by the Secretary of the Treasury (or the Secretary’s delegate),
25 any increase in the adjusted basis of a partner’s interest in a partnership under section
26 705 of the Internal Revenue Code of 1986 with respect to any amount described in
27 subparagraph (A) shall equal the partner’s distributive share of deductions resulting
28 from costs giving rise to the forgiveness of indebtedness referred to in paragraph (1).

29
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