

**OFFICIAL JOURNAL  
OF THE  
SENATE  
OF THE  
STATE OF LOUISIANA**

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**TENTH DAY'S PROCEEDINGS**

**Thirty-Ninth Extraordinary Session of the Legislature  
Under the Adoption of the  
Constitution of 1974**

Senate Chamber  
State Capitol  
Baton Rouge, Louisiana

Friday, February 26, 2016

The Senate was called to order at 3:10 o'clock P.M. by Hon. John A. Alario Jr., President of the Senate.

**Morning Hour**

**CONVENING ROLL CALL**

The roll being called, the following members answered to their names:

PRESENT

Mr. President	Erdey	Morrish
Allain	Fannin	Peacock
Barrow	Hewitt	Perry
Bishop	Lambert	Peterson
Boudreaux	Long	Riser
Brown	Luneau	Smith, G.
Carter	Milkovich	Smith, J.
Claitor	Mills	Thompson
Cortez	Mizell	Ward
Donahue	Morrell	White
Total - 30		

ABSENT

Appel	Gatti	Martiny
Chabert	Johns	Tarver
Colomb	LaFleur	Walsworth
Total - 9		

The President of the Senate announced there were 30 Senators present and a quorum.

**Prayer**

The prayer was offered by Senator Wesley Bishop, following which the Senate joined in the Pledge of Allegiance to the flag of the United States of America.

**Reading of the Journal**

On motion of Senator Fannin, the reading of the Journal was dispensed with and the Journal of February 25, 2016, was adopted.

**Message from the House**

**CONCURRING IN  
SENATE CONCURRENT RESOLUTIONS**

February 26, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has finally concurred in the following Senate Concurrent Resolutions:

**SENATE CONCURRENT RESOLUTION NO. 4—**  
BY SENATOR CLAITOR  
A CONCURRENT RESOLUTION

To memorialize the Congress of the United States to extend Louisiana's seaward boundary in the Gulf of Mexico to three marine leagues.

Reported without amendments.

Respectfully submitted,  
ALFRED W. SPEER  
Clerk of the House of Representatives

**Message from the House**

**ASKING CONCURRENCE IN  
HOUSE BILLS AND JOINT RESOLUTIONS**

February 26, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has finally passed and asks your concurrence in the following House Bills and Joint Resolutions:

HB No. 29	HB No. 31	HB No. 95
HB No. 99	HB No. 72	HB No. 89
HB No. 116	HB No. 118	HB No. 119

Respectfully submitted,  
ALFRED W. SPEER  
Clerk of the House of Representatives

**House Bills and Joint Resolutions**

Senator Thompson asked for and obtained a suspension of the rules to read House Bills and Joint Resolutions a first and second time by title and refer them to committee.

**HOUSE BILL NO. 29—**  
BY REPRESENTATIVE LEGER  
AN ACT

To amend and reenact R.S. 47:287.12, relative to corporation income tax; to provide relative to the rate of the corporation income tax; to reduce the rates of such tax; to provide for applicability; to provide for effectiveness; and to provide for related matters.

The bill was read by title and referred by the President to the Committee on Revenue and Fiscal Affairs.

**HOUSE BILL NO. 31—**  
BY REPRESENTATIVE LEGER  
A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A) of the Constitution of Louisiana, relative to income taxation; to provide with respect to the deductibility of federal income taxes paid for purposes of computing state income taxes; to provide for applicability; to provide for an effective date; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

The bill was read by title and referred by the President to the Committee on Revenue and Fiscal Affairs.

**HOUSE BILL NO. 72—**  
BY REPRESENTATIVE SHADOIN  
AN ACT

To amend and reenact R.S. 47:302(C) and 331(C)(1) and (2), relative to state sales and use tax; to provide for the tax on telecommunications services; to establish the tax rate; to provide for effectiveness; and to provide for related matters.

The bill was read by title and referred by the President to the Committee on Revenue and Fiscal Affairs.

February 26, 2016

HOUSE BILL NO. 89—

BY REPRESENTATIVE STOKES  
AN ACT

To amend and reenact R.S. 46:440.1(E)(4), and to enact R.S. 24:517.3(B) and R.S. 46:440.1(E)(5) and (F), relative to the Medical Assistance Programs Fraud Detection Fund; to authorize certain uses of fund monies; to provide for reimbursement to the legislative auditor from the Department of Health and Hospitals for certain audit services; and to provide for related matters.

The bill was read by title and referred by the President to the Committee on Finance.

HOUSE BILL NO. 95—

BY REPRESENTATIVE LEGER  
AN ACT

To amend and reenact R.S. 47:241 and 287.69 and to repeal R.S. 47:55(5), 287.79, 287.83, 287.85, and 287.442(B)(1), relative to income tax; to provide relative to the deductibility of federal income taxes; to repeal deductibility of federal income taxes paid for purposes of calculating corporate income taxes; to provide for applicability; to provide for an effective date; and to provide for related matters.

The bill was read by title and referred by the President to the Committee on Revenue and Fiscal Affairs.

HOUSE BILL NO. 99—

BY REPRESENTATIVE STOKES  
AN ACT

To amend and reenact R.S. 47:287.95(A), (C)(1), (D), and (F)(2)(a) and (b), relative to corporate income tax; to provide for the calculation of apportionment income for certain businesses; to provide for the weighing of certain ratios in the calculation of Louisiana income; to provide for applicability; to provide for an effective date; and to provide for related matters.

The bill was read by title and referred by the President to the Committee on Revenue and Fiscal Affairs.

HOUSE BILL NO. 116—

BY REPRESENTATIVE IVEY  
AN ACT

To amend and reenact R.S. 47:287.86(C)(2), relative to the net operating loss deduction; to provide for the order of loss years from which a net operating loss may be carried over; to provide for an effective date; and to provide for related matters.

The bill was read by title and referred by the President to the Committee on Revenue and Fiscal Affairs.

HOUSE BILL NO. 118—

BY REPRESENTATIVES BARRAS AND HENRY AND SENATORS ALARIO AND LAFLEUR  
AN ACT

To appropriate funds and to provide for certain reductions in appropriations of the Louisiana Judiciary for Fiscal Year 2015-2016; to provide for an effective date; and to provide for related matters.

The bill was read by title and referred by the President to the Committee on Finance.

HOUSE BILL NO. 119—

BY REPRESENTATIVES BARRAS AND HENRY AND SENATORS ALARIO AND LAFLEUR  
AN ACT

To appropriate funds and to provide for certain reductions in appropriations of the Louisiana Legislature for Fiscal Year 2015-2016; to provide for an effective date; and to provide for related matters.

The bill was read by title and referred by the President to the Committee on Finance.

Senate Resolutions on  
Second Reading

SENATE RESOLUTION NO. 9—

BY SENATOR LUNEAU  
A RESOLUTION

To commend Annie Beard on her achievements and on being named the 2015 Gymnast of the Year by International Gymnast Magazine.

On motion of Senator Luneau the resolution was read by title and adopted.

Senate Concurrent Resolutions on  
Second Reading

SENATE CONCURRENT RESOLUTION NO. 5—

BY SENATOR COLOMB  
A CONCURRENT RESOLUTION

To express the sincere and heartfelt condolences of the Legislature of Louisiana upon the death of State Representative Ronnie Edwards.

The concurrent resolution was read by title. Senator Barrow moved to adopt the Senate Concurrent Resolution.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Fannin	Peacock
Allain	Hewitt	Perry
Barrow	LaFleur	Peterson
Bishop	Lambert	Riser
Boudreaux	Long	Smith, G.
Brown	Luneau	Smith, J.
Carter	Milkovich	Thompson
Claitor	Mills	Walsworth
Cortez	Mizell	Ward
Donahue	Morrell	White
Erdey	Morrish	
Total - 32		

NAYS

Total - 0

ABSENT

Appel	Gatti	Tarver
Chabert	Johns	
Colomb	Martiny	
Total - 7		

The Chair declared the Senate adopted the Senate Concurrent Resolution and ordered it sent to the House.

House Concurrent Resolutions on  
Second Reading

HOUSE CONCURRENT RESOLUTION NO. 8—

BY REPRESENTATIVES DWIGHT, ABRAHAM, DANAHAY, AND FRANKLIN AND SENATOR JOHNS  
A CONCURRENT RESOLUTION

To commend John Rudd upon the retirement of his McNeese State University basketball jersey number, 52, and its placement among the Honored Numbers of the institution's athletic finest.

The resolution was read by title. Senator Morrish moved to concur in the House Concurrent Resolution.

ROLL CALL

The roll was called with the following result:

YEAS

Table with 3 columns: Name, YEAS, and NAYS. Lists names like Mr. President, Allain, Barrow, Bishop, Boudreaux, Brown, Carter, Claitor, Cortez, Donahue, Erdey, Fannin, Hewitt, LaFleur, Lambert, Long, Luneau, Milkovich, Mills, Mizell, Morrell, Morrish, Peacock, Perry, Peterson, Riser, Smith, G., Smith, J., Thompson, Walsworth, Ward, White.

NAYS

Total - 0

ABSENT

Table with 3 columns: Name, YEAS, and NAYS. Lists names: Appel, Chabert, Colomb, Gatti, Johns, Martiny, Tarver. Total - 7.

The Chair declared the Senate concurred in the House Concurrent Resolution and ordered it returned to the House.

Reports of Committees

The following reports of committees were received and read:

REPORT OF COMMITTEE ON

REVENUE AND FISCAL AFFAIRS

Senator Jean-Paul "JP" Morrell, Chairman on behalf of the Committee on Revenue and Fiscal Affairs, submitted the following report:

February 26, 2016

To the President and Members of the Senate:

I am directed by your Committee on Revenue and Fiscal Affairs to submit the following report:

SENATE BILL NO. 3— BY SENATOR LAFLEUR

AN ACT

To amend and reenact R.S. 51:1787(A)(3), (B)(3)(c), and (B)(5) and to enact R.S. 51:1787(A)(1)(c) and (B)(3)(d), relative to incentives for businesses under the Louisiana Enterprise Zone Act; to provide with respect to the enterprise zone program; to provide for certain eligibility requirements; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Reported with amendments.

SENATE BILL NO. 15— BY SENATOR MORRELL

AN ACT

To amend and reenact R.S. 47:1675(B), relative to refundable tax credits; to provide for the ordering of tax credits and payments; to provide for an effective date; and to provide for related matters.

Reported with amendments.

HOUSE BILL NO. 7—

BY REPRESENTATIVE JACKSON AN ACT

To amend and reenact R.S. 47:287.71(B)(6), relative to corporate income tax; to provide for an exclusion from corporate gross income; to increase the amount of the exclusion for certain dividend income; and to provide for related matters.

Reported favorably.

HOUSE BILL NO. 30—

BY REPRESENTATIVES LEGER, CARPENTER, AND WHITE AN ACT

To amend and reenact R.S. 47:302(K)(5) and (7)(a) and (U) and to enact R.S. 47:302(V), relative to sales and use tax; to provide with respect to the collection and remittance of sales and use tax; to provide for the definition of dealer; to provide a method for reporting and remitting taxes by certain dealers; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Reported with amendments.

HOUSE BILL NO. 59—

BY REPRESENTATIVE MORENO AN ACT

To amend and reenact R.S. 47:301(4)(f) and (6)(a) and to enact R.S. 47:306(A)(8), relative to sales and use tax on hotels; to provide certain definitions for purposes of imposing of the state sales and use tax; to provide for remittance of certain information to the secretary of the Department of Revenue; to provide for an effective date; and to provide for related matters.

Reported favorably.

Respectfully submitted, JEAN-PAUL "JP" MORRELL Chairman

Senate Bills and Joint Resolutions on Second Reading Just Reported by Committees

Senator Morrell asked for and obtained a suspension of the rules to take up Senate Bills and Joint Resolutions just reported by Committees.

SENATE BILL NO. 3—

BY SENATORS LAFLEUR AND ALARIO AN ACT

To amend and reenact R.S. 51:1787(A)(3), (B)(3)(c), and (B)(5) and to enact R.S. 51:1787(A)(1)(c) and (B)(3)(d), relative to incentives for businesses under the Louisiana Enterprise Zone Act; to provide with respect to the enterprise zone program; to provide for certain eligibility requirements; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Reported with amendments by the Committee on Revenue and Fiscal Affairs.

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 3 by Senator LaFleur

AMENDMENT NO. 1

On page 2, line 2, after "the" delete the "enterprise zone" and insert "Enterprise Zone Program"

AMENDMENT NO. 2

On page 2, line 29, delete "561" and insert "5613"

February 26, 2016

On motion of Senator Morrell, the committee amendment was adopted. The amended bill was read by title, ordered engrossed and passed to a third reading.

SENATE BILL NO. 15— BY SENATOR MORRELL

AN ACT

To amend and reenact R.S. 47:1675(B), relative to refundable tax credits; to provide for the ordering of tax credits and payments; to provide for an effective date; and to provide for related matters.

Reported with amendments by the Committee on Revenue and Fiscal Affairs.

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 15 by Senator Morrell

AMENDMENT NO. 1

On page 1, delete lines 15 and 16 in their entirety and insert:

"(1) Current year nonrefundable credits with no carry forward.

(2) Refundable tax credits. Refundable credits that are allowable against both income and corporation franchise tax shall be applied first against income tax. Any credit in excess of the income tax liability shall then be applied against corporation franchise tax."

AMENDMENT NO. 2

On page 1, line 17, delete "(2)"

On motion of Senator Morrell, the committee amendment was adopted. The amended bill was read by title, ordered engrossed and passed to a third reading.

House Bills and Joint Resolutions on Second Reading Just Reported by Committees

Senator Morrell asked for and obtained a suspension of the rules to take up House Bills and Joint Resolutions just reported by Committees.

HOUSE BILL NO. 7—

BY REPRESENTATIVE JACKSON

AN ACT

To amend and reenact R.S. 47:287.71(B)(6), relative to corporate income tax; to provide for an exclusion from corporate gross income; to increase the amount of the exclusion for certain dividend income; and to provide for related matters.

Reported favorably by the Committee on Revenue and Fiscal Affairs. The bill was read by title and referred to the Legislative Bureau.

HOUSE BILL NO. 30—

BY REPRESENTATIVES LEGER, CARPENTER, AND WHITE

AN ACT

To amend and reenact R.S. 47:302(K)(5) and (7)(a) and (U) and to enact R.S. 47:302(V), relative to sales and use tax; to provide with respect to the collection and remittance of sales and use tax; to provide for the definition of dealer; to provide a method for reporting and remitting taxes by certain dealers; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Reported with amendments by the Committee on Revenue and Fiscal Affairs.

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 30 by Representative Leger

AMENDMENT NO. 1

On page 1, line 2, after "47:302(V)" insert "and (W)"

AMENDMENT NO. 2

On page 1, line 5, after "dealers;" insert "to provide for refunds in certain circumstances;"

AMENDMENT NO. 3

On page 1, line 9, after "R.S. 47:302(V)" delete "is" and insert "and (W) are"

AMENDMENT NO. 4

On page 4, between lines 27 and 28 insert:

"W. (1) Nothing in this Subsection shall prohibit a taxpayer from electing to separately file with the applicable parish sales and use tax collector or central collection commission a use tax return and to remit the correct and full amount of use tax due pursuant to the provisions of all applicable local ordinances, hereinafter referred to as "paid local use tax return".

(2) If a dealer has withheld and remitted tax for a specific purchase pursuant to the provisions of this Subsection from a taxpayer who subsequently files a paid use local tax return, the taxpayer may file an annual use tax refund request with the secretary, hereinafter referred to as "refund request".

(3) A refund request shall be filed in a manner to be determined by the secretary, which may include electronic filing. The refund request may be made once per calendar year, and shall be accompanied by a copy of both of the following:

(a) All relevant paid local use tax returns.

(b) An affidavit affirming that the delivery and use of the taxable property will occur in a parish in which there is no use tax imposed by any local taxing authority, which affidavit has been filed with the local sales and use tax commission established under Paragraph (K)(6) of this Section.

(4) The secretary shall pay any refund due pursuant to this Subparagraph from current collections of any tax levied pursuant to Subsection K of this Section.

(5) The denial of any refund, or the failure to act within one year of the filing of the refund request, shall be appealable in the same manner as is provided for in R.S. 47:1625."

On motion of Senator Morrell, the committee amendment was adopted. The amended bill was read by title and referred to the Legislative Bureau.

HOUSE BILL NO. 59—

BY REPRESENTATIVE MORENO

AN ACT

To amend and reenact R.S. 47:301(4)(f) and (6)(a) and to enact R.S. 47:306(A)(8), relative to sales and use tax on hotels; to provide certain definitions for purposes of imposing of the state sales and use tax; to provide for remittance of certain information to the secretary of the Department of Revenue; to provide for an effective date; and to provide for related matters.

Reported favorably by the Committee on Revenue and Fiscal Affairs. The bill was read by title and referred to the Legislative Bureau.

ATTENDANCE ROLL CALL

PRESENT

Table with 3 columns: Mr. President, Fannin, Peacock; Allain, Hewitt, Perry; Barrow, LaFleur, Peterson; Bishop, Lambert, Riser; Boudreaux, Long, Smith, G.; Brown, Luneau, Smith, J.; Carter, Milkovich, Thompson; Claitor, Mills, Walsworth; Cortez, Mizell, Ward

Donahue  
Erdey  
Total - 32

Morrell  
Morrish

White

ABSENT

Appel  
Chabert  
Colomb  
Total - 7

Gatti  
Johns  
Martiny

Tarver

### Leaves of Absence

The following leaves of absence were asked for and granted:

Appel	1 Day	Chabert	1 Day
Colomb	1 Day	Gatti	1 Day
Johns	1 Day	Martiny	1 Day
Tarver	1 Day		

### Announcements

The following committee meetings for February 28, 2016, were announced:

Finance	1:00 P.M.	Room A
Revenue & Fiscal Affairs	12:00 P.M.	Hainkel Room

### Adjournment

On motion of Senator Thompson, at 3:20 o'clock P.M. the Senate adjourned until Sunday, February 28, 2016, at 5:00 o'clock P.M.

The President of the Senate declared the Senate adjourned.

GLENN A. KOEPP  
Secretary of the Senate

DIANE O' QUIN  
Journal Clerk

