

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

Thursday, March 3, 2016

The Senate was called to order at 3:25 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
Appel	Gatti	Perry
Barrow	Hewitt	Peterson
Bishop	Johns	Riser
Boudreaux	Lambert	Smith, G.
Brown	Long	Smith, J.
Carter	Luneau	Tarver
Chabert	Martiny	Thompson
Claitor	Milkovich	Walsworth
Colomb	Mills	Ward
Cortez	Mizell	White
Donahue	Morrell	

Total - 38

ABSENT

LaFleur  
Total - 1

The President of the Senate announced there were 38 Senators present and a quorum.

**Prayer**

The prayer was offered by Senator Francis Thompson, 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 Appel, the reading of the Journal was dispensed with and the Journal of March 2, 2016, was adopted.

**Message from the House**

**CONCURRING IN  
SENATE CONCURRENT RESOLUTIONS**

March 3, 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. 9—**

BY SENATOR WALSWORTH

A CONCURRENT RESOLUTION

To express the sincere and heartfelt condolences of the Legislature of Louisiana upon the death of James Donald "Don" Halsell.

Reported without amendments.

**SENATE CONCURRENT RESOLUTION NO. 10—**

BY SENATOR WALSWORTH

A CONCURRENT RESOLUTION

To express the sincere condolences of the Legislature of Louisiana upon the death of William "Bill" Smith Jr.

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**

March 3, 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. 14                      HB No. 18                      HB No. 71

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

**House Bills and Joint Resolutions**

Senator Peacock 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. 14—**

BY REPRESENTATIVES LEGER, ADAMS, BAGNERIS, BOUIE,  
HOFFMANN, MACK, AND STOKES

AN ACT

To enact R.S. 47:841(B)(7), relative to the tobacco tax; to provide with respect to the rate of the tax levied on cigarettes; to increase the rate of the tax levied on cigarettes; to provide with respect to the application of the tax on cigarettes in the inventory of certain retail and wholesale dealers; 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. 18—**

BY REPRESENTATIVE MONTUCET

AN ACT

To amend and reenact R.S. 47:843(B) and (C)(3) and 851(B)(4)(b), relative to state excise taxes; to provide relative to the discounts for the reporting and remitting of excise taxes on certain tobacco products; to provide relative to the discount for stamping cigarettes; to reduce the amount of the discounts for the reporting and remitting of excise taxes and the stamping of cigarettes; 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.

March 3, 2016

HOUSE BILL NO. 71—

BY REPRESENTATIVES BARRAS, ABRAMSON, ADAMS, AMEDEE, BISHOP, BROADWATER, COX, DANAHAY, DAVIS, GLOVER, HILFERTY, HOFFMANN, JAMES, MAGEE, GREGORY MILLER, NORTON, PEARSON, PUGH, STOKES, WILLMOTT, AND ZERINGUE  
AN ACT

To amend and reenact R.S. 51:1787(A)(2)(a) and (3) and (B)(3)(a)(ii) and (c) and (5) and to enact R.S. 51:1787(A)(1)(c) and (B)(3)(d), relative to the Enterprise Zone Program; to provide for eligibility; to reduce the amount of certain tax credits; to provide for computation of average annual employment; 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.

Reports of Committees

The following reports of committees were received and read:

REPORT OF COMMITTEE ON

FINANCE

Senator Eric LaFleur, Chairman on behalf of the Committee on Finance, submitted the following report:

March 3, 2016

To the President and Members of the Senate:

I am directed by your Committee on Finance to submit the following report:

HOUSE BILL NO. 122—

BY REPRESENTATIVE HENRY  
AN ACT

To appropriate funds and to make and otherwise provide for certain reductions in appropriations from certain sources to be allocated to designated agencies and purposes in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for the 2015-2016 Fiscal Year; to provide for an effective date; and to provide for related matters.

Reported with amendments.

Respectfully submitted,  
ERIC LAFLEUR  
Chairman

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

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

HOUSE BILL NO. 122—

BY REPRESENTATIVE HENRY  
AN ACT

To appropriate funds and to make and otherwise provide for certain reductions in appropriations from certain sources to be allocated to designated agencies and purposes in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for the 2015-2016 Fiscal Year; to provide for an effective date; and to provide for related matters.

Reported with amendments by the Committee on Finance.

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Finance to Reengrossed House Bill No. 122 by Representative Henry

AMENDMENT NO. 1

On page 1, line 13, delete "\$6,876" and insert "\$2,232"

AMENDMENT NO. 2

On page 1, line 14, delete "\$1,639,757" and insert "\$1,083,774"

AMENDMENT NO. 3

On page 1, line 17, delete "\$130,139" and insert "\$86,906"

AMENDMENT NO. 4

On page 1, line 18, delete "\$4,638,029" and insert "\$3,035,534"

AMENDMENT NO. 5

On page 1, line 19, delete "\$367,802" and insert "\$185,167"

AMENDMENT NO. 6

On page 2, delete line 2

AMENDMENT NO. 7

On page 2, line 3, delete "\$408,383" and insert "\$213,800"

AMENDMENT NO. 8

On page 2, line 4, delete "\$859,659" and insert "\$265,000"

AMENDMENT NO. 9

On page 2, line 8, delete "\$43,904" and insert "\$146,174"

AMENDMENT NO. 10

On page 2, delete line 9

AMENDMENT NO. 11

On page 2, line 11, delete "\$17,652" and insert "\$11,768"

AMENDMENT NO. 12

On page 2, line 14, delete "\$48,315" and insert "\$32,210"

AMENDMENT NO. 13

On page 2, line 16, delete "\$1,513,273" and insert "\$513,273"

AMENDMENT NO. 14

On page 2, line 19, delete "\$1,142,756" and insert "\$765,377"

AMENDMENT NO. 15

On page 2, line 21, delete "\$509,765" and insert "\$339,843"

AMENDMENT NO. 16

On page 2, line 22, delete "\$2,889,513" and insert "\$2,336,033"

AMENDMENT NO. 17

On page 2, delete line 23

AMENDMENT NO. 18

On page 2, delete line 25

AMENDMENT NO. 19

On page 2, line 27, delete "\$33,611" and insert "\$22,407"

AMENDMENT NO. 20

On page 2, delete lines 29 and 30 and insert the following:  
"09-302 Capital Area Human Services District by (\$102,179)"

AMENDMENT NO. 21

On page 3, delete lines 1 and 2

AMENDMENT NO. 22

On page 3, line 4, delete "\$11,078" and insert "\$7,385"

AMENDMENT NO. 23

On page 3, line 7, delete "\$855" and insert "\$570"

AMENDMENT NO. 24

On page 3, line 9, delete "\$1,990,800" and insert "\$1,321,175"

AMENDMENT NO. 25

On page 3, delete line 11

AMENDMENT NO. 26

On page 3, line 12, delete "\$486,996" and insert "\$56,025"

AMENDMENT NO. 27

On page 3, line 16, delete "\$2,628" and insert "\$1,752"

AMENDMENT NO. 28

On page 3, line 18, delete "\$4,688" and insert "\$3,125"

AMENDMENT NO. 29

On page 3, line 19, delete "\$6,594" and insert "\$4,396"

AMENDMENT NO. 30

On page 3, line 20, delete "\$95,729" and insert "\$63,819"

AMENDMENT NO. 31

On page 3, line 22, delete "\$37,178" and insert "\$24,785"

AMENDMENT NO. 32

On page 3, line 26, delete "\$271,548" and insert "\$196,743"

AMENDMENT NO. 33

On page 3, delete lines 28 and 29

AMENDMENT NO. 34

On page 3, line 30, delete "\$242,550" and insert "\$161,700"

AMENDMENT NO. 35

On page 3, line 32, delete "\$6,750" and insert "\$4,500"

AMENDMENT NO. 36

On page 4, line 19, delete "\$62,729" and insert "\$41,819"

AMENDMENT NO. 37

On page 4, delete lines 20 and 21

AMENDMENT NO. 38

On page 4, line 23, delete "\$6,000" and insert "\$28,192"

AMENDMENT NO. 39

On page 4, delete lines 24 and 25

AMENDMENT NO. 40

On page 5, line 11, delete "\$34,934" and insert "\$16,182"

AMENDMENT NO. 41

On page 5, line 13, delete "\$160,691" and insert "\$120,266"

AMENDMENT NO. 42

On page 5, between lines 18 and 19, insert the following:  
"08-419 Office of State Police out of the Pari-Mutuel Live Racing Facility Gaming Control Fund by (\$1,537)"

AMENDMENT NO. 43

On page 5, delete lines 21 and 22

AMENDMENT NO. 44

On page 5, line 25, delete "\$131,150" and insert "\$219,146"

AMENDMENT NO. 45

On page 5, between lines 25 and 26, insert the following:  
"Notwithstanding any provision of law to the contrary, the reduction of \$219,146 out of the Compulsive and Problem Gaming Fund provided for above shall be allocated in such a manner as to reduce the interagency transfers expenditures by the Office of Behavioral Health being received by the various Human Services Authorities and Districts as follows:

09-300	Jefferson Parish Human Services Authority	(\$28,501)
09-304	Metropolitan Human Services District	(\$30,000)
09-309	South Central Louisiana Human Services Authority	(\$17,000)

09-325	Acadiana Area Human Services District	(\$27,767)
09-375	Imperial Calcasieu Human Service Authority	(\$28,878)
09-376	Central Louisiana Human Services District	(\$17,000)
09-377	Northwest Louisiana Human Services District	(\$70,000)
09-330	Office of Behavioral Health out of the Tobacco Tax Health Care Fund by	(\$228,064)

Notwithstanding any provision of law to the contrary, the reduction of \$228,064 out of the Tobacco Tax Health Care Fund provided for above shall be allocated in such a manner as to reduce the interagency transfers expenditures by the Office of Behavioral Health being received by the various Human Services Authorities and Districts as follows:

09-300	Jefferson Parish Human Services Authority	(\$23,998)
09-309	South Central Louisiana Human Services Authority	(\$17,500)
09-375	Imperial Calcasieu Human Service Authority	(\$86,566)
09-376	Central Louisiana Human Services District	(\$100,000)
09-330	Office of Behavioral Health out of the Tobacco Tax Health Care Fund by	(\$131,150)"

AMENDMENT NO. 46

On page 5, line 28, delete "\$47,414" and insert "\$30,609"

AMENDMENT NO. 47

On page 5, line 32, delete "Mineral and Energy Operation" and insert "Oil and Gas Regulatory"

AMENDMENT NO. 48

On page 5, line 35, delete "\$66,518" and insert "\$150,000"

AMENDMENT NO. 49

On page 5, line 37, delete "\$409,121" and insert "\$272,547"

AMENDMENT NO. 50

On page 6, line 6, delete "\$245,604" and insert "\$225,000"

AMENDMENT NO. 51

On page 6, delete lines 12 through 17 and insert the following:

**"(12) Higher Education**

Provided, however, that the Fiscal Year 2015-2016 mid-year reduction pursuant to the Constitution of Louisiana, Article VII, Section 10(F) made by the Joint Legislative Committee on the Budget on February 15, 2016, to Schedule 19-671 Board of Regents out of the Support Education in Louisiana First Fund by (\$1,504,140) is hereby declared null and void."

AMENDMENT NO. 52

On page 6, between lines 19 and 20, insert the following:

"19-674 Louisiana Universities Marine Consortium out of the Support Education in Louisiana First Fund by (\$1,339)"

AMENDMENT NO. 53

On page 6, between lines 23 and 24, insert the following:

"19-600 Louisiana State University Board of Supervisors out of the Support Education in Louisiana First Fund by (\$678,092)

The allocation of this reduction among the higher education institutions in the Louisiana State University System is as follows:

Louisiana State University – A&M College by	(\$299,287)
Louisiana State University – Alexandria by	(\$9,267)
Louisiana State University Health Sciences Center – New Orleans by	(\$142,649)
Louisiana State University Health Sciences Center – Shreveport by	(\$92,770)
Louisiana State University – Eunice by	(\$8,625)
Louisiana State University – Shreveport by	(\$21,811)
Louisiana State University – Agricultural Center by	(\$100,430)
Pennington Biomedical Research Center by	(\$3,253)

**March 3, 2016**

19-615 Southern University Board of Supervisors out of the Support Education in Louisiana First Fund by (\$97,872)

The allocation of this reduction among the higher education institutions in the Southern University System is as follows:

- Southern University – Agricultural & Mechanical College by (\$64,083)
- Southern University – Law Center by (\$6,996)
- Southern University – New Orleans by (\$18,317)
- Southern University – Shreveport, Louisiana by (\$6,556)
- Southern University – Agricultural Research and Extension Center by (\$1,920)

19-620 University of Louisiana Board of Supervisors out of the Support Education in Louisiana First Fund by (\$548,909)

The allocation of this reduction among the higher education institutions in the University of Louisiana System is as follows:

- Nicholls State University by (\$38,641)
- Grambling State University by (\$36,056)
- Louisiana Tech University by (\$68,244)
- McNeese State University by (\$44,009)
- University of Louisiana at Monroe by (\$65,124)
- Northwestern State University by (\$45,079)
- Southeastern Louisiana University by (\$71,433)
- University of Louisiana at Lafayette by (\$92,016)
- University of New Orleans by (\$88,307)

19-649 Louisiana Community and Technical Colleges Board of Supervisors out of the Support Education in Louisiana First Fund by (\$177,928)

The allocation of this reduction among the higher education institutions in the Louisiana Community and Technical Colleges System is as follows:

- Baton Rouge Community College by (\$26,015)
- Delgado Community College by (\$44,087)
- Nunez Community College by (\$5,058)
- Bossier Parish Community College by (\$13,111)
- South Louisiana Community College by (\$22,579)
- River Parishes Community College by (\$4,604)
- Louisiana Delta Community College by (\$13,936)
- Louisiana Technical College by (\$18,150)
- SOWELA Technical Community College by (\$8,739)
- L.E. Fletcher Technical Community College by (\$4,530)
- Northshore Technical Community College by (\$7,756)
- Central Louisiana Technical Community College by (\$9,363)

AMENDMENT NO. 54  
On page 6, line 24, delete "(14)" and insert "(13)"

AMENDMENT NO. 55  
On page 6, line 27, delete "(15)" and insert "(14)"

AMENDMENT NO. 56  
On page 6, delete lines 37 and 38

AMENDMENT NO. 57  
On page 7, delete lines 1 and 2

AMENDMENT NO. 58  
On page 7, at the end of line 4, delete "(\$2,843,841)" and insert "(\$1,888,213)"

AMENDMENT NO. 59  
On page 7, line 7, delete "(\$1,817,602)" and insert "(\$1,206,626)"

AMENDMENT NO. 60  
On page 7, delete lines 8 and 9

AMENDMENT NO. 61  
On page 7, delete lines 12 through 23

AMENDMENT NO. 62  
On page 7, between lines 31 and 32, insert the following:  
"26-279 DOTD-Capital Outlay/Non-State out of the Transportation Trust Fund by (\$18,103,138)"

AMENDMENT NO. 63  
On page 7, line 36, delete "(\$129,558)" and insert "(\$261,558)"

AMENDMENT NO. 64  
On page 7, delete lines 37 through 39

AMENDMENT NO. 65  
On page 7, line 41, delete "(\$50,000)" and insert "(\$100,000)"

AMENDMENT NO. 66  
On page 7, delete line 42

AMENDMENT NO. 67  
On page 8, line 2, delete "(\$116,887)" and insert "(\$206,887)"

AMENDMENT NO. 68  
On page 8, delete lines 6 and 7

AMENDMENT NO. 69  
On page 8, delete lines 10 through 12

AMENDMENT NO. 70  
On page 8, delete line T4

AMENDMENT NO. 71  
On page 8, delete line T7

AMENDMENT NO. 72  
On page 8, between lines 18 and 19, and insert the following:  
"06-267 Office of Tourism (\$77,458)"

AMENDMENT NO. 73  
On page 8, delete lines 19 through 23

AMENDMENT NO. 74  
On page 8, between lines 24 and 25, insert the following:  
"09-304 Metropolitan Human Services District (\$147,227)"

AMENDMENT NO. 75  
On page 8, line 25, delete "(\$573,812)" and insert "(\$317,500)"

AMENDMENT NO. 76  
On page 8, delete line 26

AMENDMENT NO. 77  
On page 8, line 27, delete "(\$146,673)" and insert "(\$526,373)"

AMENDMENT NO. 78  
On page 8, line 28, delete "(\$3,746,025)" and insert "(\$1,090,865)"

AMENDMENT NO. 79  
On page 8, between lines 28 and 29, insert the following:  
"09-340 Office for Citizens with Developmental Disabilities (\$202,514)"

AMENDMENT NO. 80  
On page 8, line 34, delete "(\$50,000)" and insert "(\$20,000)"

AMENDMENT NO. 81  
On page 8, delete line 36 and insert the following:  
"19-681 Subgrantee Assistance (\$800,000)"

AMENDMENT NO. 82  
On page 9, delete line T

AMENDMENT NO. 83

On page 9, delete lines 4 through 7 and insert the following: "contained in Act 16 of the 2015 Regular Session (\$1,400,000). Such reduction shall be allocated among all department budget units at the discretion of the commissioner of administration. Provided, however, that such reduction shall not be to either local education agencies or early childhood education programs. Provided, further, that such reduction shall not apply to 19-695 Minimum Foundation Program.

**SCHEDULE 20 - OTHER REQUIREMENTS**

20-931 Louisiana Economic Development-Debt Service and State Commitments (\$38,368)"

AMENDMENT NO. 84

On page 9, between lines 17 and 18, insert the following:

**"EXECUTIVE DEPARTMENT**

**01-107 DIVISION OF ADMINISTRATION**

Payable out of the State General Fund by Statutory Dedications out of the Energy Performance Contract Fund to restore funding recommended for reduction by the governor and approved by the Joint Legislative Committee on the Budget at its February 15, 2016 meeting \$11,217

**01-124 LOUISIANA STADIUM AND EXPOSITION DISTRICT**

Payable out of the State General Fund by Statutory Dedications out of the New Orleans Sports Franchise Fund to restore funding recommended for reduction by the governor and approved by the Joint Legislative Committee on the Budget at its February 15, 2016 meeting \$397,505

**DEPARTMENT OF CULTURE, RECREATION AND TOURISM**

**06-261 OFFICE OF THE SECRETARY**

Payable out of the State General Fund (Direct) to the Office of the Secretary to restore funding reduced by Executive Order JBE 16-04 and recommended by the governor and approved by the Joint Legislative Committee on the Budget at its February 15, 2016, meeting \$77,458

**DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT**

**07-276 ENGINEERING AND OPERATIONS**

Payable out of the State General Fund by Statutory Dedications out of the Transportation Trust Fund to restore funding recommended for reduction by the governor and approved by the Joint Legislative Committee on the Budget at its February 15, 2016, meeting \$18,103,138

**DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS**

**08-423 LOUISIANA GAMING CONTROL BOARD**

Payable out of the State General Fund by Statutory Dedications out of the Pari-Mutuel Live Racing Facility Gaming Control Fund to restore funding recommended for reduction by the governor and approved by the Joint

Legislative Committee on the Budget at its February 15, 2016, meeting \$ 1,537

**OTHER REQUIREMENTS**

**20-925 UNCLAIMED PROPERTY LEVERAGE FUND**

Payable out of the State General Fund by Statutory Dedications out of the Unclaimed Property Leverage Fund to restore funding recommended for reduction by the governor and approved by the Joint Legislative Committee on the Budget at its February 15, 2016, meeting \$3,540"

AMENDMENT NO. 85

On page 9, line 22, after "shall" delete the remainder of the line and insert "take any action necessary to control costs and achieve maximum efficiency in"

AMENDMENT NO. 86

On page 9, at the beginning of line 23, delete "to or elimination of"

AMENDMENT NO. 87

On page 9, between lines 23 and 24, insert the following:  
 "Section 4. Notwithstanding any provision of the law to the contrary, the state treasurer is hereby authorized and directed to transfer State Bond Commission Fees and Self-generated Revenues in the amount of Eight Million Dollars into the State General Fund.  
 Section 5. In the event that the State Bond Commission approves and issues state general obligation refunding bonds before May 1, 2016, the transaction shall be structured to achieve maximum cash flow savings of approximately Eighty Million Dollars in Fiscal Year 2015-2016 and any additional savings in Fiscal Year 2016-2017 which cash flow savings shall be used to assist in eliminating the Fiscal Year 2015-2016 and Fiscal Year 2016-2017 deficits."

AMENDMENT NO. 88

On page 9, line 28, delete "Orders, and" and insert "Order JBE 16-04, and"

AMENDMENT NO. 89

On page 9, line 24, change "Section 4" to "Section 6"

AMENDMENT NO. 90

On page 9, line 31, change "Section 5" to "Section 7"

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

**House Bills and Joint Resolutions on Third Reading and Final Passage**

**HOUSE BILL NO. 20—**  
 BY REPRESENTATIVE BROADWATER  
 AN ACT

To amend and reenact R.S. 47:287.86(A), relative to the net operating loss deduction for corporate income tax; to limit the amount of the deduction; to provide for applicability; to provide for an effective date; and to provide for related matters.

On motion of Senator Morrell, the bill was read by title and returned to the Calendar, subject to call.

**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 provide for applicability; to provide for effectiveness; and to provide for related matters.

On motion of Senator Morrell, the bill was read by title and returned to the Calendar, subject to call.

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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 corporate 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.

On motion of Senator Morrell, the bill was read by title and returned to the Calendar, subject to call.

HOUSE BILL NO. 43—

BY REPRESENTATIVES WHITE AND COX
AN ACT

To amend and reenact R.S. 47:306(A)(3)(a), relative to state sales and use tax; to provide for the amount of dealer compensation for the accounting for and the remittance of taxes to the state; to provide for applicability; to provide for effectiveness; and to provide for related matters.

On motion of Senator Morrell, the bill was read by title and returned to the Calendar, subject to call.

HOUSE BILL NO. 54—

BY REPRESENTATIVE BROADWATER
AN ACT

To enact R.S. 47:306(B), relative to collection of advance sales tax; to provide for the disposition of the tax; to authorize the secretary of the Department of Revenue to promulgate rules; to provide for exemptions; to provide for an effective date; and to provide for related matters.

On motion of Senator Morrell, the bill was read by title and returned to the Calendar, subject to call.

HOUSE BILL NO. 55—

BY REPRESENTATIVES LEGER AND CARPENTER
AN ACT

To enact R.S. 47:287.82, relative to corporate income tax; to provide with respect to certain corporate deductions; to require that certain deductible items and costs be added-back when computing corporate income tax liability; to provide for certain limitations; to provide for applicability; and to provide for related matters.

On motion of Senator Morrell, the bill was read by title and returned to the Calendar, subject to call.

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.

Floor Amendments

Senator Morrell proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Engrossed House Bill No. 72 by Representative Shadoin

AMENDMENT NO. 1

On page 1, lines 2 and 6, change "331(C)(1) and (2)" to "331(C)"

On motion of Senator Morrell, the amendments were adopted.

The bill was read by title. Senator Morrell moved the final passage of the amended bill.

ROLL CALL

The roll was called with the following result:

YEAS

Table listing members present for yeas: Mr. President, Allain, Appel, Barrow, Bishop, Boudreaux, Brown, Carter, Chabert, Claitor, Colomb, Cortez, Erdey, Fannin, Gatti, Johns, LaFleur, Lambert, Long, Luneau, Martiny, Mills, Morrell, Morrish, Peacock, Perry, Peterson, Riser, Smith, G., Smith, J., Tarver, Thompson, Walsworth, Ward, White.

Total - 35

NAYS

Table listing members present for nays: Donahue, Hewitt, Milkovich, Mizell.

Total - 4

ABSENT

Total - 0

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Morrell moved to reconsider the vote by which the bill was passed and laid the motion on the table.

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.

On motion of Senator Morrell, the bill was read by title and returned to the Calendar, subject to call.

HOUSE BILL NO. 39—

BY REPRESENTATIVES STOKES AND WILLMOTT
AN ACT

To amend and reenact R.S. 47:551, relative to automobile rental tax; to levy an automobile rental tax; to provide for collection and distribution of the tax; to provide for certain definitions; to authorize promulgation of rules; to provide for an effective date; and to provide for related matters.

Floor Amendments

Senator Morrell proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 39 by Representative Stokes

AMENDMENT NO. 1

In Senate Committee Amendment No. 1 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 1, 2016, on line 4 following "Park" change ";" to "."

AMENDMENT NO. 2

In Senate Committee Amendment No. 1 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 1, 2016, on line 6, following "Parish" change ";" and " to "."

AMENDMENT NO. 3

In Senate Committee Amendment No. 4 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 1, 2016, on line 16, following "Aging." delete ""

AMENDMENT NO. 4

In Senate Committee Amendment No. 4 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 1, 2016, on line 22, following "Aging." delete ""

AMENDMENT NO. 5

In Senate Committee Amendment No. 4 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 1, 2016, on line 25 following "Airport." delete ""

AMENDMENT NO. 6

In Senate Committee Amendment No. 4 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 1, 2016, on line 27, following "East Baton" and before "Parish" insert "Rouge"

On motion of Senator Morrell, the amendments were adopted.

**Floor Amendments**

Senator Martiny proposed the following amendments.

**SENATE FLOOR AMENDMENTS**

Amendments proposed by Senator Martiny to Reengrossed House Bill No. 39 by Representative Stokes

AMENDMENT NO. 1

On page 2, line 9, after "passengers" insert "and whose primary purpose is not the transport of freight or goods."

On motion of Senator Martiny, the amendments were adopted.

**Floor Amendments**

Senator Barrow proposed the following amendments.

**SENATE FLOOR AMENDMENTS**

Amendments proposed by Senator Barrow to Reengrossed House Bill No. 39 by Representative Stokes

AMENDMENT NO. 1

In Senate Committee Amendment No. 4 proposed by the Senate Committee on Revenue and Fiscal Affairs on and adopted by the Senate on March 1, 2016, on page 1, at the beginning of line 28, change "**Twenty**" to "**Forty**".

AMENDMENT NO. 2

In Senate Committee Amendment No. 4 proposed by the Senate Committee on Revenue and Fiscal Affairs on and adopted by the Senate on March 1, 2016, on page 1, at the beginning of line 29, change "**Twenty**" to "**Forty**".

AMENDMENT NO. 3

In Senate Committee Amendment No. 4 proposed by the Senate Committee on Revenue and Fiscal Affairs on and adopted by the Senate on March 1, 2016, on page 1, delete lines 32 and 33 in their entirety.

On motion of Senator Barrow, the amendments were adopted.

**Floor Amendments**

Senator Bishop proposed the following amendments.

**SENATE FLOOR AMENDMENTS**

Amendments proposed by Senators Bishop, Carter and Peterson to Reengrossed House Bill No. 39 by Representative Stokes

AMENDMENT NO. 1

On page 3, line 16, after "distributed" delete the remainder of the line and insert: "as follows:

(i) Twenty-five percent to the Downtown Development District of New Orleans for the purpose of economic development, public safety, and community outreach in conjunction with the New Orleans Regional Black Chamber of Commerce; and

(ii) Seventy-five percent to the New Orleans Council on Aging."

On motion of Senator Bishop, the amendments were adopted.

**Floor Amendments**

Senator Chabert proposed the following amendments.

**SENATE FLOOR AMENDMENTS**

Amendments proposed by Senator Chabert to Reengrossed House Bill No. 39 by Representative Stokes

AMENDMENT NO. 1

On page 3, after line 16, insert:

"(10) The local tax provided in Subsection A of this Section, which is collected in Terrebonne Parish shall be distributed as follows:

(a) One third of the tax shall be distributed to the Houma Downtown Development Corporation.

(b) One third of the tax shall be distributed to the South Louisiana Wetlands Discovery Center.

(c) One third of the tax shall be distributed to the Terrebonne ARC."

On motion of Senator Chabert, the amendments were adopted.

**Floor Amendments**

Senator Chabert proposed the following amendments.

**SENATE FLOOR AMENDMENTS**

Amendments proposed by Senator Chabert to Reengrossed House Bill No. 39 by Representative Stokes

AMENDMENT NO. 1

On page 3, after line 16, insert:

"(9) The local tax provided in Subsection A of this Section which is collected in Lafourche Parish shall be distributed to the Special Education District No. 1."

On motion of Senator Chabert, the amendments were adopted.

**Motion to Reconsider Vote**

Senator Bishop asked for and obtained a suspension of the rules to reconsider the vote by which Amendment No. 394 to House Bill No. 39 was adopted.

Without objection, the vote was reconsidered.

On motion of Senator Bishop, the amendment was withdrawn.

**Floor Amendments**

Senator Carter proposed the following amendments.

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SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Carter to Reengrossed House Bill No. 39 by Representative Stokes

AMENDMENT NO. 1

On page 1, line 10, after "a state tax of" delete "two and one-half" and insert "four"

AMENDMENT NO. 2

On page 1, line 10, after "a local tax of" delete "one-half of"

Senator Carter moved the adoption of the amendments.

Senator Martiny objected.

ROLL CALL

The roll was called with the following result:

YEAS

Barrow	Carter	Peterson
Boudreaux	Luneau	Tarver
Brown	Morrell	
Total - 8		

NAYS

Mr. President	Gatti	Peacock
Allain	Hewitt	Perry
Appel	Johns	Riser
Chabert	Lambert	Smith, G.
Claitor	Long	Smith, J.
Colomb	Martiny	Thompson
Cortez	Milkovich	Walsworth
Donahue	Mills	White
Erdey	Mizell	
Fannin	Morrish	
Total - 28		

ABSENT

Bishop	LaFleur	Ward
Total - 3		

The Chair declared the amendments were rejected.

Floor Amendments

Senator Allain proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Allain to Reengrossed House Bill No. 39 by Representative Stokes

AMENDMENT NO. 1

On page 3, after line 16, insert:

"(11) The local tax provided in Subsection A of this Section which is collected in St. Mary Parish shall be distributed to the St. Mary Parish Council on Aging."

On motion of Senator Allain, the amendments were adopted.

Floor Amendments

Senator Bishop proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Bishop to Reengrossed House Bill No. 39 by Representative Stokes

AMENDMENT NO. 1

On page 3, line 16, after "distributed" delete the remainder of the line and insert: "as follows:

(i) Twenty-five percent to the Downtown Development District of New Orleans; and

(ii) Seventy-five percent to the New Orleans Council on Aging."

On motion of Senator Bishop, the amendments were adopted.

Floor Amendments

Senator Thompson proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Thompson to Reengrossed House Bill No. 39 by Representative Stokes

AMENDMENT NO. 1

On page 3, after line 16, insert:

"(12) The local tax provided in Subsection A of this Section, which is collected in West Carroll Parish shall be distributed to the West Carroll Council on Aging.

(13) The local tax provided in Subsection A of this Section, which is collected in East Carroll Parish shall be distributed to the East Carroll Council on Aging.

(14) The local tax provided in Subsection A of this Section, which is collected in Madison Parish shall be distributed to the Madison Council on Aging.

(15) The local tax provided in Subsection A of this Section, which is collected in Richland Parish shall be distributed to the Richland Council on Aging.

(16) The local tax provided in Subsection A of this Section, which is collected in Morehouse Parish shall be distributed to the Morehouse Council on Aging.

(17) The local tax provided in Subsection A of this Section, which is collected in Ouachita Parish shall be distributed half each to the Ouachita Council on Aging and the West Ouachita Senior Center.

(18) The local tax provided in Subsection A of this Section, which is collected in Union Parish shall be distributed to the Union Council on Aging.

(19) The local tax provided in Subsection A of this Section, which is collected in Lincoln Parish shall be distributed to the Lincoln Council on Aging.

(20) The local tax provided in Subsection A of this Section, which is collected in Jackson Parish shall be distributed to the Jackson Council on Aging.

(21) The local tax provided in Subsection A of this Section, which is collected in Winn Parish shall be distributed to the Winn Council on Aging.

(22) The local tax provided in Subsection A of this Section, which is collected in Grant Parish shall be distributed to the Grant Council on Aging.

(23) The local tax provided in Subsection A of this Section, which is collected in Rapides Parish shall be distributed to the Rapides Council on Aging.

(24) The local tax provided in Subsection A of this Section, which is collected in Caldwell Parish shall be distributed to the Caldwell Council on Aging.

On motion of Senator Thompson, the amendments were adopted.

The bill was read by title. Senator Morrell moved the final passage of the amended bill.



ROLL CALL

The roll was called with the following result:

YEAS

Table with 3 columns of names: Mr. President, Allain, Barrow, Bishop, Boudreaux, Brown, Carter, Chabert, Colomb, Cortez, Erdey, Fannin, Gatti, Hewitt, Johns, Lambert, Long, Luneau, Martiny, Milkovich, Mills, Morrell, Morrish, Peacock, Perry, Peterson, Smith, G., Smith, J., Tarver, Thompson, Walsworth, Ward, White.

NAYS

Table with 3 columns of names: Appel, Claitor, Donahue, Mizell, Riser.

ABSENT

LaFleur Total - 1

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Morrell moved to reconsider the vote by which the bill was passed and laid the motion on the table.

HOUSE BILL NO. 57—

BY REPRESENTATIVE STOKES

AN ACT

To amend and reenact Section 4 of Act No. 109 of the 2015 Regular Session of the Legislature and to repeal Section 2 of Act No. 109 of the 2015 Regular Session of the Legislature, relative to the sunset provisions of Act No. 109 of the 2015 Regular Session of the Legislature; to provide with respect to the individual income tax credit for taxes paid to other states; to repeal the three-year sunset of modifications to the tax credit in Act No. 109 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

Floor Amendments

Senator Peacock proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Peacock to Engrossed House Bill No. 57 by Representative Stokes

AMENDMENT NO. 1

On page 1, line 3, after "Legislature" insert ", to enact R.S. 47:33(A)(7),"

AMENDMENT NO. 2

On page 1, between lines 9 and 10, insert the following: "Section 1. R.S. 47:33(A)(7) is hereby enacted to read as follows:

§33. Credit for taxes paid in other states

A. Subject to the following conditions, resident individuals shall be allowed a credit against the taxes imposed by this Chapter for net income taxes imposed by and paid to another state on income taxable under this Chapter, provided that:

\* \* \*

(7) Notwithstanding the provisions of Paragraph 4 of this Subsection, for taxes paid on or after January 1, 2016, individual partners or members of entities who pay another state's entity level

tax that does not have a capital component, but is based solely upon income included in the entity's federal gross income, shall be allowed the credit for their proportionate share of the entity level tax paid.

AMENDMENT NO. 3

On page 1, line 10, change "Section 1." to "Section 2."

AMENDMENT NO. 4

On page 1, line 12, change "Section 2." to "Section 3."

AMENDMENT NO. 5

On page 2, line 4, change "Section 3." to "Section 4."

Senator Peacock moved the adoption of the amendments.

Senator Morrell objected.

ROLL CALL

The roll was called with the following result:

YEAS

Table with 3 columns of names: Allain, Appel, Barrow, Carter, Chabert, Claitor, Cortez, Donahue, Fannin, Gatti, Hewitt, Johns, Long, Luneau, Milkovich, Mizell, Morrish, Peacock, Perry, Riser, Smith, G., Smith, J., Tarver, Thompson, Walsworth, Ward, White.

NAYS

Table with 3 columns of names: Mr. President, Bishop, Boudreaux, Brown, Colomb, Erdey, Lambert, Martiny, Mills, Morrell, Peterson.

ABSENT

LaFleur Total - 1

The Chair declared the amendments were adopted.

Explanation of Vote

Senator Barrow stated she intended to vote nay on the amendment by Senator Peacock to House Bill No. 57, and asked that the Official Journal so state.

The bill was read by title. Senator Morrell moved the final passage of the amended bill.

ROLL CALL

The roll was called with the following result:

YEAS

Table with 3 columns of names: Mr. President, Allain, Appel, Bishop, Boudreaux, Carter, Chabert, Cortez, Fannin, Gatti, Hewitt, Johns, LaFleur, Lambert, Long, Luneau, Martiny, Milkovich, Mills, Mizell, Morrell, Morrish, Peacock, Perry, Riser, Smith, G., Smith, J., Thompson, Walsworth, Ward, White.

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Total - 31

NAYS

Barrow	Colomb	Peterson
Brown	Donahue	Tarver
Claitor	Erdey	
Total - 8		

ABSENT

Total - 0

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Morrell moved to reconsider the vote by which the bill was passed and laid the motion on the table.

**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.

**Floor Amendments**

Senator Morrell proposed the following amendments.

**SENATE FLOOR AMENDMENTS**

Amendments proposed by Senator Morrell to Engrossed House Bill No. 99 by Representative Stokes

**AMENDMENT NO. 1**

On page 1, line 2, after "(D)," insert "(E),"

**AMENDMENT NO. 2**

On page 1, line 8, after "(D)," insert "(E),"

**AMENDMENT NO. 3**

On page 4, delete line 4 and insert the following:

"E. Oil and gas.

(1) For taxable periods beginning on or after January 1, 2016, for the purpose of this Subsection, the Louisiana apportionment percent of any taxpayer whose net apportionable income is derived primarily from the exploration, production, refining or marketing of oil and gas shall be the arithmetical average of four ratios, as follows:

(a) The ratio of the value of the immovable and corporeal movable property owned by the taxpayer and located in Louisiana to the value of all immovable and corporeal movable property owned by the taxpayer and used in the production of the net apportionable income.

(b) The ratio of the amount paid by the taxpayer for salaries, wages, and other compensation for personal services rendered in this state to the total amount paid by the taxpayer for salaries, wages, and other compensation for personal services in connection with the production of net apportionable income.

(c) The ratio of net sales made in the regular course of business and other gross apportionable income attributable to this state to the total net sales made in the regular course of business and other gross apportionable income of the taxpayer. The ratio of net sales as provided in this Subparagraph shall be double-weighted or counted twice.

(2) For purposes of this Subsection, "exploration, production, refining or marketing of oil and gas" shall mean:

(a) Any taxpayer whose income is primarily derived from the production or sale of unrefined oil and gas.

(b) Any taxpayer defined as an integrated oil company per the United States Internal Revenue Code - 26 USC 291(b)(4), or integrated oil companies that refine, produce, and have marketing operations, whose income in Louisiana is principally derived from production and sale of unrefined oil and gas, and who also engage in significant marketing of refined petroleum products in Louisiana.

Provided, any taxpayer, whose activities during the taxable year do not include any "gross receipts from retail sales of oil and/or natural gas", or any "refinery activities of oil and/or natural gas", will not be considered as an integrated oil company for Louisiana tax purposes, notwithstanding such taxpayer may be a "related party" or a "member of the federal consolidated group" under the United States Internal Revenue Code."

On motion of Senator Morrell, the amendments were adopted.

On motion of Senator Morrell, the amended bill was read by title and returned to the Calendar, subject to call.

**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.

On motion of Senator Morrell, the bill was read by title and returned to the Calendar, subject to call.

**Rules Suspended**

Senator Hewitt asked for and obtained a suspension of the rules to revert to the Morning Hour.

**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:

March 3, 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. 25—**

BY SENATOR CORTEZ

AN ACT

To enact R.S. 47:319, relative to state sales and use tax; to provide for a sunset date for sales and use tax exemptions and exclusions; to retain those exemptions and exclusions provided for in the Louisiana Constitution and in federal law; and to provide for related matters.

Reported with amendments.

**HOUSE BILL NO. 2—**

BY REPRESENTATIVES BROADWATER, SHADOIN, DAVIS, DEVILLIER, DWIGHT, HENSGENS, HILFERTY, HORTON, HUVAL, JAMES, JAY MORRIS, JIM MORRIS, STOKES, THIBAUT, AND WILLMOTT

AN ACT

To repeal R.S. 47:6039, relative to tax credits; to repeal the Student Assessment for a Valuable Education (SAVE) credit program.

Reported with amendments.

**HOUSE BILL NO. 87—**

BY REPRESENTATIVE ANDERS  
AN ACT

To amend and reenact R.S. 22:832(A) and (C), relative to insurance premium tax; to provide for a reduction of the tax due in certain circumstances; to provide for the definition of a qualifying Louisiana investment; 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. 25—**

BY SENATOR CORTEZ  
AN ACT

To enact R.S. 47:319, relative to state sales and use tax; to provide for a sunset date for sales and use tax exemptions and exclusions; to retain those exemptions and exclusions provided for in the Louisiana Constitution and in federal law; 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. 25 by Senator Cortez

**AMENDMENT NO. 1**

On page 1, line 4, at the end of the line insert "exemptions for purchases by state and local governments and purchases for resale; and to provide for"

**AMENDMENT NO. 2**

On page 2, delete lines 8 and 9 and insert:

**"(6) Purchases of gasoline, diesel fuel, or special fuels which are subject to excise tax under Chapter 7 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as provided in Article VII, Section 27 of the Constitution of Louisiana."**

**AMENDMENT NO. 3**

On page 2, between lines 15 and 16, insert:

**"(10) Purchases by state and local governments as provided in R.S. 47:301(8)(c).  
(11) Purchases of tangible personal property and services for resale as provided in R.S. 47:301(10)(a)."**

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. 2—**

BY REPRESENTATIVES BROADWATER, SHADOIN, DAVIS, DEVILLIER, DWIGHT, HENSGENS, HILFERTY, HORTON, HUVAL, JAMES, JAY MORRIS, JIM MORRIS, STOKES, THIBAUT, AND WILLMOTT

AN ACT

To repeal R.S. 47:6039, relative to tax credits; to repeal the Student Assessment for a Valuable Education (SAVE) credit program.

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 Engrossed House Bill No. 2 by Representative Broadwater

**AMENDMENT NO. 1**

On page 1, line 2, delete "to" and before "repeal", insert "To amend and reenact R.S. 25:1226.4(A)(1), R.S. 47:34(A), 35(C), 37(A), 227, 265, 287.664, 287.748(B)(1), 287.752(A), 287.753(C), 287.755(C), 287.758(A)(1)(intro para), 297.6(B)(1), 297.9(A), 6004(A)(1), 6005(C)(1), 6006(E), 6006.1(G), 6008(D), 6009(D)(1), 6012(F), 6013(D), 6014(F), 6015(J), 6016.1(N), 6017(C), 6018(F), 6019(A)(1)(a), 6020(D)(1), 6022(L), 6023(I), 6025(D), 6026(E)(1), 6030(B)(1)(b)(intro para), (d), (2)(c), 6032(H), 6034(K), 6035(H), 6037(D)5(intro para), 6105(B), 6107(C), R.S. 51:1807(F), 2399.3(A)(1), and 3085(A) and to enact R.S. 25:1226.4(D), R.S. 47:34(F), 35(E), 37(I), 287.748(D), 287.752(D), 287.753(E), 287.755(I), 287.758(D), 297(Q) and (R), 297.6(D), 297.9(D), 6020(G), 6036(L), R.S. 51:2399.3(C), 2354(D), 3085(F), and to"

**AMENDMENT NO. 2**

On page 1, line 2, after ";", and before "to", insert "to phase out certain tax credits;"

**AMENDMENT NO. 3**

On page 1, line 3, after "program" and before ".", insert "; and to provide for related matters."

**AMENDMENT NO. 4**

On page 1, between lines 4 and 5, insert the following:  
"Section 1. R.S. 25:1226.4(A)(1) is hereby amended and reenacted and R.S. 25:1226.4(D) is hereby enacted to read as follows:

§1226.4. Tax exemptions and credits

A.(1) The State Board of Commerce and Industry, hereinafter referred to as the "commerce board", with the approval of the governor, may enter into contracts before July 1, 2017 for periods not exceeding five years with heritage-based cottage industry located or to be located in the development zone under which such concerns are granted exemptions and credits from the taxes imposed by this state, as provided in Subsection C of this Section, subject to such terms, conditions, and limitations as the commerce board deems to be in the best interests of the state.

\* \* \*

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

\* \* \*

Section 2. R.S. 47:34(A), 35(C), 37(A), 227, 265, 287.664, 287.748(B)(1), 287.752(A), 287.753(C), 287.755(C), 287.758(A)(1)(intro para), 297.6(B)(1), 297.9(A), 6004(A)(1), 6005(C)(1), 6006(E), 6006.1(G), 6008(D), 6009(D)(1), 6012(F), 6013(D), 6014(F), 6015(J), 6016.1(N), 6017(C), 6018(F), 6019(A)(1)(a), 6020(D)(1), 6022(L), 6023(I), 6025(D), 6026(E)(1), 6030(B)(1)(b)(intro para), (d), (2)(c), 6032(H), 6034(K), 6035(H), 6037(D)5(intro para), 6105(B), 6107(C) are hereby amended and reenacted and R.S. 47:34(F), 35(E), 37(I), 287.748(D), 287.752(D),

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287.753(E), 287.755(I), 287.758(D), 297(Q) and (R), 297.6(D), 297.9(D), 6020(G), 6036(L) are hereby enacted to read as follows:

§34. Corporation tax credit
A. The intent of this Section is solely to reward the generation of new full-time and part-time jobs in the state of Louisiana. Any taxpayer who shall establish or expand a business enterprise in the state of Louisiana before July 1, 2017 shall be allowed a credit against the tax liability due under the corporate income tax as determined pursuant to Subsection B of this Section.

F. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

§35. Neighborhood assistance tax credit

C. The division of administration shall grant a tax credit against the state corporate income tax liability. A tax credit of up to fifty percent of the actual amount contributed may be allowed for investment in programs approved by the commissioner of administration. Such credit for any corporation shall not exceed one hundred eighty thousand dollars annually. No tax credit shall be granted to any bank, bank and trust company, insurance company, trust company, national bank, savings association, or building and loan association for activities that are a part of its normal course of business. Any tax credit not used in the period the investment was made may be carried over for the next five succeeding taxable periods until the full credit has been allowed. Notwithstanding any other provision of law to the contrary, no tax credit provided for in this Section shall be granted after June 30, 2017.

E. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

§37. Tax credit for contributions to educational institutions

A. The intent of this Section is to provide an incentive to corporations, persons, estates, and trusts to contribute or donate, or sell below cost tangible movable property to public educational institutions for purposes of research, research training, or direct education of students in the state. Any corporation, person, estate, and trust contributing, donating, or selling below cost tangible movable property to educational institutions as specified herein before July 1, 2017 shall be allowed a credit against the tax liability due under the income tax as determined pursuant to Subsection C of this Section.

I. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

§227. Offset against tax

A. Every insurance company shall be entitled to an offset against any tax incurred under this Chapter, in the amount of any taxes, based on premiums, paid by it during the preceding twelve months, by

virtue of any law of this state. Beginning on and after July 1, 2015, and before July 1, 2018, the offset shall be equal to seventy-two percent of the amount of any taxes, based on premiums. Notwithstanding any other provision of law to the contrary, no tax credit provided for in this Section shall be granted for premiums paid after June 30, 2017.

B. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

§265. Credits arising from refunds by utilities

A. Whenever a utility refunds to its customers, before July 1, 2017 and pursuant to an order of a court or regulatory agency as a result of the denial of a proposed rate increase, an amount or amounts which, if taken as a deduction from gross income in the year paid or accrued, would result in a net loss, then in lieu of such deduction the utility may elect to take a credit against its Louisiana income tax in the amount of seventy-two percent of the income tax increase which was the sole result of the inclusion of the amount or amounts refunded in gross income in the year or years received irrespective of whether or not the period of limitation provided in R.S. 47:1623 has expired for the year in which the amount refunded was included in gross income. If this credit exceeds the income tax that would be due the State of Louisiana in the year of the refund, computed without the credit, then the excess of this credit may be carried over the following two taxable years.

B. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

§287.664. Credits arising from refunds by utilities

A. Whenever a utility refunds to its customers, before July 1, 2017 and pursuant to an order of a court or regulatory agency as a result of the denial of a proposed rate increase, an amount or amounts which, if taken as a deduction from gross income in the year paid or accrued, would result in a net loss, then in lieu of such deduction the utility may elect to take a credit against its Louisiana income tax in the amount of seventy-two percent of the income tax increase which was the sole result of the inclusion of the amount or amounts refunded in gross income in the year or years received irrespective of whether or not the period of limitation provided in R.S. 47:1623 has expired for the year in which the amount refunded was included in gross income. If this credit exceeds the income tax that would be due the state of Louisiana in the year of the refund, computed without the credit, then the excess of this credit may be carried over the following two taxable years.

B. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

§287.748. Corporation tax credit; re-entrant jobs credit

B.(1) The credit shall be one hundred eight dollars per eligible re-entrant employed before July 1, 2017, as defined in Subsection C hereof, but shall not exceed thirty-six percent of corporate income tax.

\* \* \*

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

\* \* \*

§287.752. Tax credit for employment of first-time nonviolent offenders

A. There shall be a credit against the tax liability due under this Chapter, as provided in this Section, for each taxpayer who provides full-time employment to an individual before July 1, 2017 who has been convicted of a first-time nonviolent offense.

\* \* \*

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

§287.753. Neighborhood assistance tax credit

\* \* \*

C. The division of administration or its successor shall grant a tax credit against the state corporation income tax as provided in this Section. A tax credit of up to fifty percent of the actual amount contributed may be allowed for investment in programs approved by the commissioner of administration or his successor. Such credit for any corporation shall not exceed one hundred eighty thousand dollars annually. No tax credit shall be granted to any bank, bank and trust company, insurance company, trust company, national bank, savings association, or building and loan association for activities that are a part of its normal course of business. Any tax credit not used in the period the investment was made may be carried over for the next five succeeding taxable periods until the full credit has been allowed. Notwithstanding any other provision of law to the contrary, no tax credit provided for in this Section shall be granted after June 30, 2017.

\* \* \*

E. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

\* \* \*

§287.755. Tax credit for contributions to educational institutions

\* \* \*

C. There shall be allowed a credit against the tax liability due under the income tax for donations, contributions, or sales below cost of tangible movable property made to educational institutions in the state of Louisiana before July 1, 2017. The credit allowed by this Section shall be computed at the rate of twenty-nine percent of such property's value, as defined herein, or, in the case of a sale below cost, twenty-nine percent of the difference between the price received for the tangible movable property by the taxpayer and the value of the property as defined herein. The credit shall be limited to the total of the tax liability for the taxable year for which it is being claimed and shall be in lieu of the deductions from gross income provided for in R.S. 47:57. The credit shall not be allowed if the taxpayer arbitrarily, capriciously, or unreasonably discriminates against any person because of race, religion, ideas, beliefs, or affiliations.

\* \* \*

I. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on

Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

\* \* \*

§287.758. Tax credit for bone marrow donor expense

A. As used in this Section, the following definitions shall apply:  
(1) "Bone marrow donor expense" means the sum of amounts paid or incurred before July 1, 2017 during the tax year by an employer for the following:

\* \* \*

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

\* \* \*

§287.759. Tax credit for employee and dependent health insurance coverage

A. When any contractor or subcontractor in the letting of any contract entered into before July 1, 2017 for the construction of a public work offers health insurance coverage as provided for in this Section, they shall be eligible for a three and six tenths percent income tax credit on forty percent of the amount of the contract received in a tax year if eighty-five percent of the full-time employees of each contractor are offered health insurance coverage and each such general contractor or subcontractor pays seventy-five percent of the total premium for such health insurance coverage for each full-time employee who chooses to participate and pays not less than fifty percent of the total premium for health insurance coverage for each dependent of the full-time employee who elects to participate in dependent coverage.

\* \* \*

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

\* \* \*

§297. Reduction to tax due

\* \* \*

Q. Notwithstanding any other provision of law to the contrary, after June 30, 2017, no credits or reductions provided for in this Section shall be allowed for tax years beginning on or after July 1, 2017.

\* \* \*

R. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credits and reductions authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credits or reductions outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credits or reductions.

\* \* \*

§297.6. Reduction to tax due; rehabilitation of residential structures

B. For purposes of this Section, the following words and phrases shall have the following meanings:

(1) "Eligible costs and expenses" shall mean qualified rehabilitation expenditures incurred before July 1, 2017 as promulgated in regulations by the Department of Culture, Recreation and Tourism in consultation with the Department of Revenue and

shall take into consideration qualified rehabilitation expenditures as defined in Section 47(c)(2)(A) of the Internal Revenue Code and applicable regulations.

\* \* \*

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

\* \* \*

§297.9. Reduction to tax due; amounts paid by certain military servicemembers and dependents for certain hunting and fishing licenses

A. There shall be a credit against individual income tax liability due under this Part for seventy-two percent of the amounts paid before July 1, 2017 by an active or reserve military servicemember, or the spouse or dependent of such servicemember, for obtaining a Louisiana noncommercial hunting or fishing license for themselves or their spouses and dependents.

\* \* \*

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

\* \* \*

§6004. Employer credit

A.(1) It is the intention of this Section to encourage the employment of previously unemployed Louisiana residents and recipients of Family Independence Temporary Assistance Program (FITAP) payments participating in Family Independence Work Program, the Louisiana FIND Work Program by providing an incentive to potential employers in the form of a credit against the state income and corporation franchise tax for the employment of each person and participant of Family Independence Work Program in a newly created full-time job. Therefore, a credit against the state income tax and corporation franchise tax is hereby granted for each new full-time job created by an employer after the employer has created a number of new full-time jobs which are in excess of five percent of the base as defined herein, which job employs a previously unemployed person. The "base" shall be the average full-time number of jobs reported by the employer to the administrator of the Louisiana Employment Security Law for the previous taxable period. Notwithstanding any other provision of law to the contrary, no tax credit provided for in this Section shall be granted for jobs created after June 30, 2017.

\* \* \*

§6005. Qualified new recycling manufacturing or process equipment and/or service contracts

\* \* \*

C.(1) A taxpayer who purchases, before July 1, 2017, qualified new recycling manufacturing or process equipment or qualified service contracts, or both, as defined in this Section and certified by the secretary of the Department of Environmental Quality to be used or performed exclusively in this state shall be entitled to a credit against any income and corporation franchise taxes imposed by the state in an amount equal to fourteen and four-tenths of one percent of the cost of the new recycling manufacturing or process equipment or qualified service contract, or both, less the amount of any other tax credits received for the purchase of such equipment or contract, or both.

\* \* \*

§6006. Tax credits for local inventory taxes paid

\* \* \*

E. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on

Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for ad valorem taxes paid after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

\* \* \*

§6006.1. Tax credits for taxes paid with respect to vessels in Outer Continental Shelf Lands Act Waters

\* \* \*

G. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for ad valorem taxes paid after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

\* \* \*

§6008. Tax credits for donations made to assist playgrounds in economically depressed areas

\* \* \*

D. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for donations made after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

\* \* \*

§6009. Louisiana Basic Skills Training Tax Credit

\* \* \*

D. Tax credits. (1) Any Louisiana business or industry which satisfies the criteria provided for herein shall, with submission of proper and complete applications before July 1, 2017, receive a one hundred eighty dollar tax credit per participating employee, with the total of all such basic skills training tax credits not to exceed twenty-one thousand six hundred dollars for any such single business or industry enterprise in a particular tax year. This tax credit may be applied to any state income tax liability or any state corporation franchise tax liability and, if the entire credit cannot be used in the year earned, the remainder may be applied against income tax or corporation franchise tax liabilities for the succeeding two tax years, or until the entire credit is used, whichever occurs first.

\* \* \*

§6012. Employer tax credits for donations of materials, equipment, advisors, or instructors

\* \* \*

F. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for donations made after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

\* \* \*

§6013. Tax credits for donations made to public schools

D. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for donations made after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

\* \* \*

§6014. Credit for property taxes paid by certain telephone companies; fund

F. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for ad valorem taxes paid after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

\* \* \*

§6015. Research and development tax credit

J. No credit shall be allowed pursuant to this Section for research expenditures incurred or Small Business Innovation Research Grant funds received after ~~December 31, 2019~~ June 30, 2017.

\* \* \*

§6016.1. Louisiana New Markets Jobs Act; premium tax credit

N. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, after June 30, 2017, no credits provided for in this Section may be earned.

\* \* \*

§6017. Tax credits for certain expenses paid by economic development corporations

C. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for filing fees paid after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

\* \* \*

§6018. Tax credits for purchasers from "PIE contractors"

F. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on

Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for purchases made after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

\* \* \*

§6019. Tax credit; rehabilitation of historic structures

A.(1)(a) There shall be a credit against income and corporation franchise tax for the amount of eligible costs and expenses incurred during the rehabilitation of a historic structure located in a downtown development or a cultural district. The amount of the credit shall equal twenty-five percent of the eligible costs and expenses of the rehabilitation incurred prior to ~~January 1, 2018~~ July 1, 2017, regardless of the year in which the property is placed in service. ~~The amount of the credit shall equal twenty percent of the eligible costs and expenses of the rehabilitation incurred on or after January 1, 2018, regardless of the year in which the property is placed in service.~~

\* \* \*

§6020. Angel Investor Tax Credit Program

D. Tax credits. (1) The total amount of tax credits granted by the department in any calendar year shall not exceed three million six hundred thousand dollars. The department shall by rule establish the method of allocating available tax credits to investors including but not limited to a first-come, first-served system, reservation of tax credits for a specific time period, or other method which the department, in its discretion, may find beneficial to the program. If the department does not grant the entire three million six hundred thousand dollars in tax credits in any calendar year, the amount of residual unused tax credits shall carry forward to subsequent calendar years and may be granted in any year without regard to the three million six hundred thousand dollar per year limitation. After the approval of an investor pool, the department shall issue a letter identifying the amount of tax credits that are available to that pool; however, no tax credit shall be granted to an investor until the investment has been made in the Louisiana Entrepreneurial Business. However, notwithstanding any other provision of law to the contrary, after June 30, 2017, the department shall not grant any credits provided for in this Section.

\* \* \*

G. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweigh the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

\* \* \*

§6022. Digital interactive media and software tax credit

L. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweigh the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, after June 30, 2017, no credits provided for in this Section may be earned.

\* \* \*

§6023. Sound recording investor tax credit

March 3, 2016

I. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, after June 30, 2017, no credits provided for in this Section may be earned.

\* \* \*
§6025. Tax credit for Louisiana Citizens Property Insurance Corporation assessment
\* \* \*

D. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for surcharges, market equalization charges, or assessments paid after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

\* \* \*
§6026. Cane River heritage tax credit
\* \* \*

E.(1) On and after ~~January 1, 2018~~ July 1, 2017, no new applications to receive tax exemptions or credits pursuant to this Section shall be approved by the department. However, a business which, prior to ~~January 1, 2018~~ July 1, 2017 has been approved by the department to receive tax exemptions or credits under this Section shall continue to receive such tax benefits pursuant to the terms of its agreement with the state of Louisiana as long as the business retains its eligibility.

\* \* \*
§6030. Solar energy systems tax credit
\* \* \*

B.(1) Purchased systems. The tax credit for the purchase and installation of an eligible system at a Louisiana residence or for a system which is already installed in a newly constructed home located in Louisiana shall be subject to the following provisions:

(b) For a system purchased and installed on or after July 1, 2015, and before ~~January 1, 2018~~ July 1, 2017, the tax credit shall be equal to the least of:

(d) There shall be no tax credits authorized, issued, or granted as provided in this Section for systems installed on or after ~~January 1, 2018~~ July 1, 2017.

(2) Leased systems. Tax credits authorized under this Section for the purchase and installation of a system at a Louisiana residence by a third party through a lease with the owner of the residence shall be subject to the following provisions.

(c) There shall be no tax credits authorized, issued, or granted as provided in this Paragraph for systems installed after ~~December 31~~ June 30, 2017.

\* \* \*
§6032. Tax credit for certain milk producers
\* \* \*

H. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision

of law to the contrary, after June 30, 2017, no credits provided for in this Section shall be earned.

\* \* \*
§6034. Musical and theatrical production income tax credit
\* \* \*

K. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, the Department of Economic Development shall not approve any state-certified musical or theatrical productions or infrastructure projects or a higher education musical or theatrical productions or infrastructure projects on or after July 1, 2017.

\* \* \*
§6035. Tax credit for conversion of vehicles to alternative fuel usage
\* \* \*

H. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for purchases made after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

\* \* \*
§6036. Ports of Louisiana tax credits
\* \* \*

L. However, notwithstanding any other provision of law to the contrary, after June 30, 2017, the Department of Economic Development shall not grant any credits provided for in this Section.

\* \* \*
§6037. Tax credit for "green job industries"
\* \* \*

D. Certification and administration.
\* \* \*

(5) Upon approval by the Department of Economic Development, the commissioner of administration, and the office of the governor before July 1, 2017, the department shall initially certify a project as a state-certified green project and send notice of such certification to the applicant and to the secretary of the Department of Revenue. The initial certification shall include all of the following:

\* \* \*
§6105. Child care provider tax credit
\* \* \*

B. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for tax years beginning after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

\* \* \*
§6107. Business-supported child care
\* \* \*

C. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of



revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for tax years beginning after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

Section 3. R.S. 51:1807(F), 2399.3(A)(1), and 3085(A) are hereby amended and reenacted and R.S. 51:2399.3(C), 2354(D), 3085(F) are hereby enacted to read as follows:  
§1807. Incentives

\* \* \*

F. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, after June 30, 2017, the board shall not enter into any contracts for credits provided for in this Section.

\* \* \*

§2354. Technology commercialization credit; amount; duration; forfeit

\* \* \*

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, no applications for the technology commercialization credit shall be approved prior after June 30, 2017."

§2399.3. Modernization tax credit

A.(1) Except as provided in Subsection B of this Section, an employer may earn and apply for and, if qualified, be granted a refundable credit on any income or corporation franchise tax liability owed to the state by the employer seeking to claim the credit, in the amount approved by the secretary of the department for the amount of qualified expenditures incurred by the employer for a modernization before July 1, 2017. Except as otherwise provided in this Paragraph, the refundable credit shall be allowed against the income tax for the taxable period in which the credit is earned and the franchise tax for the taxable period following the period in which the credit is earned.

\* \* \*

C. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

§3085. Tax credit

A. Qualifying individuals or businesses that invest in an LCDFI as defined by R.S. 51:3084(9) before July 1, 2017 may earn, apply for, and be granted a tax credit on any personal income, corporate income, or corporation franchise tax liability. The credit may be transferred.

\* \* \*

F. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The

House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

AMENDMENT NO. 5

On page 1, line 5, change "Section 1" to "Section 4."

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. 87—

BY REPRESENTATIVE ANDERS

AN ACT

To amend and reenact R.S. 22:832(A) and (C), relative to insurance premium tax; to provide for a reduction of the tax due in certain circumstances; to provide for the definition of a qualifying Louisiana investment; 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.

**Privileged Report of the  
Legislative Bureau**

March 3, 2016

To the President and Members of the Senate:

I am directed by your Legislative Bureau to submit the following report:

The following instruments are approved as to construction and duplication.

HOUSE BILL NO. 2—

BY REPRESENTATIVES BROADWATER, SHADON, DAVIS, DEVILLIER, DWIGHT, HENSGENS, HILFERTY, HORTON, HUVAL, JAMES, JAY MORRIS, JIM MORRIS, STOKES, THIBAUT, AND WILLMOTT

AN ACT

To repeal R.S. 47:6039, relative to tax credits; to repeal the Student Assessment for a Valuable Education (SAVE) credit program.

Reported without amendments.

HOUSE BILL NO. 87—

BY REPRESENTATIVE ANDERS

AN ACT

To amend and reenact R.S. 22:832(A) and (C), relative to insurance premium tax; to provide for a reduction of the tax due in certain circumstances; to provide for the definition of a qualifying Louisiana investment; to provide for an effective date; and to provide for related matters.

Reported without amendments.

Respectfully submitted,  
DANIEL R. MARTINY  
Chairman

**Adoption of Legislative Bureau Report**

On motion of Senator Martiny, the Bills and Joint Resolutions were read by title and passed to a third reading.

**Privileged Report of the  
Legislative Bureau**

March 3, 2016

To the President and Members of the Senate:

March 3, 2016

I am directed by your Legislative Bureau to submit the following report:

The following instruments are approved as to construction and duplication.

HOUSE BILL NO. 122—

BY REPRESENTATIVE HENRY

AN ACT

To appropriate funds and to make and otherwise provide for certain reductions in appropriations from certain sources to be allocated to designated agencies and purposes in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for the 2015-2016 Fiscal Year; to provide for an effective date; and to provide for related matters.

Reported without amendments.

Respectfully submitted, DANIEL R. MARTINY Chairman

Adoption of Legislative Bureau Report

On motion of Senator Martiny, the Bills and Joint Resolutions were read by title and passed to a third reading.

Privileged Report of the Committee on Senate and Governmental Affairs

ENROLLMENTS

Senator Peterson, Chairman on behalf of the Committee on Senate and Governmental Affairs, submitted the following report:

March 3, 2016

To the President and Members of the Senate:

I am directed by your Committee on Senate and Governmental Affairs to submit the following report:

The following Senate Concurrent Resolution has been properly enrolled:

SENATE CONCURRENT RESOLUTION NO. 7—

BY SENATORS CHABERT, ALARIO, ALLAIN, APPEL, CLAITOR, CORTEZ, DONAHUE, ERDEY, FANNIN, GATTI, HEWITT, JOHNS, LAMBERT, LONG, LUNEAU, MARTINY, MILKOVICH, MILLS, MIZELL, MORRISH, PEACOCK, PERRY, RISER, GARY SMITH, JOHN SMITH, THOMPSON, WALSWORTH, WARD AND WHITE

A CONCURRENT RESOLUTION

To memorialize the Congress of the United States to maintain the Outer Continental Shelf revenue sharing arrangement passed under the Gulf of Mexico Energy Security Act of 2006.

Respectfully submitted, KAREN CARTER PETERSON Chairman

The foregoing Senate Concurrent Resolution was signed by the President of the Senate.

Message from the House

SIGNED HOUSE BILLS AND JOINT RESOLUTIONS

March 3, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the Speaker of the House of Representatives has signed the following House Bills and Joint Resolutions:

HOUSE BILL NO. 7—

BY REPRESENTATIVES JACKSON AND LEBAS AND SENATOR THOMPSON

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.

and asked that the President of the Senate affix his signature to the same.

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

The House Bills and Joint Resolutions contained herein were signed by the President of the Senate.

ATTENDANCE ROLL CALL

PRESENT

Table with 3 columns: Name, Name, Name. Lists present members including Mr. President, Allain, Appel, Barrow, Bishop, Boudreaux, Brown, Carter, Chabert, Claitor, Colomb, Cortez, Donahue, Erdey, Fannin, Gatti, Hewitt, Johns, LaFleur, Lambert, Long, Luneau, Martiny, Milkovich, Mills, Mizell, Morrell, Morrish, Peacock, Perry, Peterson, Riser, Smith, J., Tarver, Thompson, Walsworth, Ward, White.

Total - 39

ABSENT

Total - 0

Announcements

The following committee meetings for March 4, 2016, were announced:

Table with 3 columns: Committee Name, Time, Room. Finance 1:00 P.M. Room A; Revenue & Fiscal Affairs 1:00 P.M. Hainkel Room

Adjournment

On motion of Senator Thompson, at 4:35 o'clock P.M. the Senate adjourned until Friday, March 4, 2016, at 3:00 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