

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

TWENTY-FIRST 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

Wednesday, March 9, 2016

The Senate was called to order at 9:45 o'clock A.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	Morrell
Allain	Fannin	Morrish
Appel	Gatti	Peacock
Barrow	Hewitt	Perry
Bishop	Johns	Peterson
Boudreaux	Lambert	Riser
Brown	Long	Smith, G.
Carter	Luneau	Smith, J.
Claitor	Martiny	Tarver
Colomb	Milkovich	Walsworth
Cortez	Mills	Ward
Donahue	Mizell	White
Total - 36		

ABSENT

Chabert	LaFleur	Thompson
Total - 3		

The President of the Senate announced there were 36 Senators present and a quorum.

Prayer

The prayer was offered by Senator Dale Erdey, 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 Barrow, the reading of the Journal was dispensed with and the Journal of March 8, 2016, was adopted.

Message from the House

HOUSE CONFEREES APPOINTED

March 8, 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 appointed the following members, on the part of the House of Representatives, to confer, with a like committee from the Senate, on the disagreement to **House Bill No. 57** by Representative Stokes:

Representatives Stokes, Abramson and Jim Morris.

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

Message from the House

HOUSE CONFEREES APPOINTED

March 8, 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 appointed the following members, on the part of the House of Representatives, to confer, with a like committee from the Senate, on the disagreement to **House Bill No. 62** by Representative Jackson:

Representatives Jackson, Abramson and Jim Morris.

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

Message from the House

HOUSE CONFEREES APPOINTED

March 8, 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 appointed the following members, on the part of the House of Representatives, to confer, with a like committee from the Senate, on the disagreement to **House Bill No. 95** by Representative Leger:

Representatives Leger, Abramson and Jim Morris.

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

Message from the House

HOUSE CONFEREES APPOINTED

March 8, 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 appointed the following members, on the part of the House of Representatives, to confer, with a like committee from the Senate, on the disagreement to **House Bill No. 122** by Representative Henry:

Representatives Henry, Smith and Barras.

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

Message from the House

**ASKING CONCURRENCE IN
HOUSE CONCURRENT RESOLUTIONS**

March 8, 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 Concurrent Resolutions:

HCR No. 13

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

**House Concurrent Resolutions
on First Reading**

Senator Hewitt asked for and obtained a suspension of the rules to take up House Concurrent Resolutions.

HOUSE CONCURRENT RESOLUTION NO. 13—
BY REPRESENTATIVES GAROFALO AND LOPINTO
A CONCURRENT RESOLUTION

To express condolences upon the death of Helena Hosch Heintz of Metairie.

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Erdey	Morrell
Allain	Fannin	Morrish
Appel	Gatti	Peacock
Barrow	Hewitt	Perry
Bishop	Johns	Riser
Boudreaux	Lambert	Smith, G.
Brown	Long	Smith, J.
Carter	Luneau	Tarver
Claitor	Martiny	Thompson
Colomb	Milkovich	Walsworth
Cortez	Mills	Ward
Donahue	Mizell	
Total - 35		

NAYS

Total - 0

ABSENT

Chabert	Peterson
LaFleur	White
Total - 4	

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

Reports of Committees

The following reports of committees were received and read:

**SUPPLEMENTAL
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 8, 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:

HOUSE BILL NO. 24—
BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact R.S. 47:227 and 6034(C)(1)(a)(ii)(bb)(II), (c)(ii), and (d)(ii), and Act No. 125 of the 2015 Regular Session of the Legislature, relative to Sections 7 and 8 of Act No. 125 of the Regular Session of the Legislature; to extend the sunset of reductions to tax credits in Act No. 125 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

Reported with amendments.

Respectfully submitted,
JEAN-PAUL "JP" MORRELL
Chairman

**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. 24—
BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact R.S. 47:227 and 6034(C)(1)(a)(ii)(bb)(II), (c)(ii), and (d)(ii), and Act No. 125 of the 2015 Regular Session of the Legislature, relative to Sections 7 and 8 of Act No. 125 of the Regular Session of the Legislature; to extend the sunset of reductions to tax credits in Act No. 125 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

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

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 24 by Representative Jackson

AMENDMENT NO. 1

On page 1, line 14, change "~~and before July 1, 2018,~~" to "and before July 1, 2018,"

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

**Privileged Report of the
Legislative Bureau**

March 8, 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. 24—
BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact R.S. 47:227 and 6034(C)(1)(a)(ii)(bb)(II), (c)(ii), and (d)(ii), and Act No. 125 of the 2015 Regular Session of the Legislature, relative to Sections 7 and 8 of Act No. 125 of the Regular Session of the Legislature; to extend the sunset of reductions to tax credits in Act No. 125 of the 2015 Regular

Session of the Legislature; 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.

Reconsideration

The vote by which House Bill No. 19 failed to pass on Tuesday, March 8, 2016, was reconsidered.

HOUSE BILL NO. 19—

BY REPRESENTATIVE JAMES

AN ACT

To amend and reenact R.S. 12:1368 and R.S. 47:601(A)(3) and (C)(1), 602(G), and 611 and to enact R.S. 47:601(C)(3) and 602(H), relative to corporate franchise tax; to provide relative to the entities to which the tax applies; to provide for applicability; to provide for certain deductions for taxable capital; to provide for initial payment of the franchise tax; to provide for an effective date; and to provide for related matters.

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

Rules Suspended

Senator Donahue asked for and obtained a suspension of the rules to advance to:

House Bills and Joint Resolutions on Third Reading and Final Passage, Subject to Call

Called from the Calendar

Senator Donahue asked that House Bill No. 2 be called from the Calendar.

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.

Floor Amendments

Senator Donahue proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Donahue to Engrossed House Bill No. 2 by Representative Broadwater

AMENDMENT NO. 1

Delete Committee Amendment Nos. 1 through 5 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 3, 2016.

On motion of Senator Donahue, the amendments were adopted.

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Erdey	Morrell
Allain	Fannin	Morrish
Appel	Gatti	Peacock
Barrow	Hewitt	Perry
Bishop	Johns	Peterson
Boudreaux	LaFleur	Riser
Brown	Lambert	Smith, G.
Carter	Long	Smith, J.
Chabert	Luneau	Tarver
Claitor	Martiny	Thompson
Colomb	Milkovich	Walsworth
Cortez	Mills	Ward
Donahue	Mizell	White
Total - 39		

NAYS

Total - 0

ABSENT

Total - 0

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

Called from the Calendar

Senator Morrell asked that House Bill No. 19 be called from the Calendar for reconsideration.

HOUSE BILL NO. 19—

BY REPRESENTATIVE JAMES

AN ACT

To amend and reenact R.S. 12:1368 and R.S. 47:601(A)(3) and (C)(1), 602(G), and 611 and to enact R.S. 47:601(C)(3) and 602(H), relative to corporate franchise tax; to provide relative to the entities to which the tax applies; to provide for applicability; to provide for certain deductions for taxable capital; to provide for initial payment of the franchise tax; 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. 19 by Representative James

AMENDMENT NO. 1

On page 4, line 20, change "2017" to "2016"

Senator Morrell moved the adoption of the amendments.

Senator Donahue objected.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Johns	Morrish
Barrow	LaFleur	Smith, G.
Bishop	Lambert	Smith, J.
Boudreaux	Long	Tarver
Brown	Luneau	Thompson

March 9, 2016

Carter
Colomb
Total - 21

Mills
Morrell

Ward
White

NAYS

Allain
Appel
Chabert
Claitor
Cortez
Donahue
Total - 16

Erdey
Fannin
Gatti
Hewitt
Milkovich
Mizell

Peacock
Perry
Riser
Walsworth

ABSENT

Martiny
Total - 2

Peterson

The Chair declared the amendments were adopted.

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

Called from the Calendar

Senator Morrell asked that House Bill No. 55 be called from the Calendar.

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.

Floor Amendments

Senator Cortez proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Cortez to Reengrossed House Bill No. 55 by Representative Leger

AMENDMENT NO. 1

On page 3, between lines 2 and 3, insert the following:
"B. For the purposes of this Section, the term "management fees" include expenses and costs, but not interest expenses, pertaining to accounts receivable, accounts payable, employee benefit plans, insurance, legal matters, payroll, data processing, purchasing not for resale, taxation, financial matters, securities, accounting, or reporting and compliance matters, or similar administrative activities, to the extent that the amounts would otherwise be deductible in the computation of Louisiana adjusted gross income."

AMENDMENT NO. 2

On page 3, line 3, change "B." to "C."

On motion of Senator Cortez, 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

Mr. President
Allain
Appel

Erdey
Fannin
Gatti

Morrell
Morrish
Peacock

Barrow
Bishop
Boudreaux
Brown
Carter
Chabert
Claitor
Colomb
Cortez
Donahue
Total - 38

Hewitt
Johns
LaFleur
Lambert
Long
Luneau
Martiny
Milkovich
Mills
Mizell

Perry
Peterson
Riser
Smith, G.
Smith, J.
Tarver
Thompson
Walsworth
White

NAYS

Total - 0

ABSENT

Ward
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.

Called from the Calendar

Senator Morrell asked that House Bill No. 116 be called from the Calendar.

HOUSE BILL NO. 116—
BY REPRESENTATIVE IVEY
AN ACT

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

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President
Allain
Appel
Barrow
Bishop
Boudreaux
Brown
Carter
Chabert
Claitor
Colomb
Cortez
Donahue
Total - 39

Erdey
Fannin
Gatti
Hewitt
Johns
LaFleur
Lambert
Long
Luneau
Martiny
Milkovich
Mills
Mizell

Morrell
Morrish
Peacock
Perry
Peterson
Riser
Smith, G.
Smith, J.
Tarver
Thompson
Walsworth
Ward
White

NAYS

Total - 0

ABSENT

Total - 0

The Chair declared the 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.

Called from the Calendar

Senator Morrell asked that House Bill No. 99 be called from the Calendar.

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 "(C)(1), (D)" delete the remainder of the line and insert "and (F)(2)(b) and to enact R.S. 47:287.95(L) and (M), relative to"

AMENDMENT NO. 2

On page 1, line 5, after "income;" insert "to provide for the sourcing of sales;"

AMENDMENT NO. 3

On page 1, delete lines 8 and 9, and insert "Section 1. R.S. 47:287.95(A), (C)(1), (D), and (F)(2)(b) are hereby amended and reenacted and R.S. 47:287.95(L) and (M) are hereby enacted to read as follows:"

AMENDMENT NO. 4

On page 2, line 26, change "Item (a)(ii)" to "Subparagraph (1)(a)(ii)"

AMENDMENT NO. 5

On page 3, line 29, change "Subparagraph (b)" to "Subparagraph (1)(b)"

AMENDMENT NO. 6

On page 4, line 2, change "performed in" to "performed in sourced to"

AMENDMENT NO. 7

On page 4, delete lines 7 through 14 and insert the following:
"(2)(a) * * *"

AMENDMENT NO. 8

On page 4, line 15, delete "~~(b)~~" and insert "(b)(i)"

AMENDMENT NO. 9

On page 4, line 20, change "(b)" to "(b)(ii)"

AMENDMENT NO. 10

On page 4, after line 26, insert:

"L. Sourcing of certain sales.

(1) Sales other than sale of tangible personal property are to be sourced to this state if the taxpayer's market for the sale is in this state. The taxpayer's market for a sale is in this state and the sale is thus assigned to the state for the purpose of this Section as follows:

(a) In the case of sale, rental, lease or license of real property, if and to the extent the property is located in the state.

(b) In the case of rental, lease or license of tangible personal property, if and to the extent the property is located in the state.

(c) In the case of sale of a service, if and to the extent the service is delivered to a location in the state. The delivery of a tangible medium representing the output of a service does not control the sourcing of receipts from the underlying service.

(d) In the case of lease or license of intangible property, including a sale or exchange of such property where the receipts from the sale or exchange derive from payments that are contingent on the

productivity, use or disposition of the property, if and to the extent the intangible property is used in the state.

(e) In the case of the sale of intangible property, other than as provided in Subparagraph (d) of this Paragraph, where the property sold is a contract right, government license or similar intangible property that authorizes the holder to conduct a business activity in a specific geographic area, if and to the extent that the intangible property is used in or otherwise associated with the state; provided, however, that any sale of intangible property, not otherwise described in this Subparagraph and Subparagraph (d) of this Paragraph, shall be excluded from the numerator and the denominator of the sales factor.

(2) In the case where the taxpayer's customer is an individual, the taxpayer shall source receipts from the sale of a service as follows:

(a) In the case where a taxpayer's customer is a natural person and the service provided is a direct personal service, the sale shall be sourced to the state where the customer received the direct personal service.

(b) Services that are not direct personal services that are delivered to customers who are natural persons with a Louisiana billing address shall be sourced to this state.

(c) In the case where the sourcing methodology specified by Subparagraphs (a) or (b) of this Paragraph fails to clearly reflect the taxpayers market in this state, the taxpayer may utilize, or the department may require, the use of other criteria and methodologies that will reasonably approximate the taxpayer's market in this state. If an alternate approach is utilized, the taxpayer shall attach to the tax return a detailed explanation of why it was unreasonable to utilize the methodology specified by Subparagraphs (a) or (b) of this Paragraph and an explanation of the methodology used. If the taxpayer fails to make such a disclosure on the return, the taxpayer shall be presumed to consent to the sourcing as detailed in Subparagraphs (a) or (b) of this Paragraph as applicable.

(3) In the case where the taxpayer's customer is an entity that is unrelated to the taxpayer, the taxpayer shall source receipts from the sale of a service as follows:

(a) To the extent a service is provided to an unrelated entity and the service being provided has a substantial connection to a specific geographic location, the income shall be sourced to Louisiana if the geographic location is in this state. If the service receipts have a substantial connection to geographic locations in more than one state, the sales shall be reasonably sourced between those states.

(b) To the extent a service is provided to an unrelated entity and the service being provided does not have a substantial connection to a specific geographic location, sales from services delivered to unrelated entities shall be sourced to the commercial domicile of the taxpayer.

(c) In the case where the sourcing methodology specified by Subparagraphs (a) or (b) of this Paragraph fails to clearly reflect the taxpayers market in this state, the taxpayer may utilize, or the department may require, the use of other criteria and methodologies that will reasonably approximate the taxpayer's market in this state. If an alternate approach is utilized, the taxpayer shall attach to the tax return a detailed explanation of why it was unreasonable to utilize the methodology specified by Subparagraphs (a) or (b) of this Paragraph and an explanation of the methodology used. If the taxpayer fails to make such a disclosure on the return, the taxpayer shall be presumed to consent to the sourcing as detailed in Subparagraphs (a) or (b) of this Paragraph as applicable.

(d) The secretary shall promulgate rules pursuant to the Administrative Procedure Act concerning the sourcing of the sales of services between related entities.

(e) As used in this Subsection, a related entity shall include:

(i) A stockholder, or a stockholder's partnership, or juridical person, if the stockholder and the stockholder's partnerships, or juridical persons, own directly, indirectly, beneficially or constructively, including as provided for under Title 26, Section 318 of the U.S. Code, in the aggregate, at least fifty per cent of the value of the taxpayer's outstanding stock.

(ii) A corporation, or a party related to the corporation in a manner that would require an attribution of stock from the corporation to the party or from the party to the corporation under the attribution rules of Title 26, Section 318 of the U.S. Code if the

March 9, 2016

taxpayer owns, directly, indirectly, beneficially or constructively, at least fifty percent of the value of the corporation's outstanding stock.

(iii) "Related party" means any member of a controlled group of corporations as defined in Title 26, Section 1563 of the U.S. Code, or any other person that would be a member of a controlled group if rules similar to those in Title 26, Section 1563 of the U.S. Code were applied to that person.

(5) Whenever a taxpayer is subjected to different sourcing methodologies regarding intangibles or services, by the department and one or more other state taxing authorities, the taxpayer may petition for, and the department shall participate in, and encourage the other state taxing authorities to participate in, non-binding mediation in accordance with rules promulgated in accordance with the Administrative Procedure Act.

M. If the taxpayer is not taxable in a state to which a sale is assigned or if the state of assignment cannot be determined or reasonably approximated pursuant to this Section and the regulations thereunder, the sale shall be excluded from the numerator and the denominator of the sales factor."

On motion of Senator Morrell, the amendments were adopted.

Floor Amendments

Senator Cortez proposed the following amendments.

SENATE FLOOR AMENDMENTS

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

AMENDMENT NO. 1

On page 1, line 2 after "(b)" insert "and to enact R.S. 47:319"

AMENDMENT NO. 2

On page 1, line 5 after "income;" insert "to provide for review and recommendations of certain taxes;"

AMENDMENT NO. 3

On page 4, between lines 26 and 27 insert the following:

"Section 2. R.S. 47:319 is hereby enacted to read as follows:

§319. Review of exclusions and exemptions

A. There is hereby created the Special Committee on Tax Exemptions and Exclusions to meet and review exemptions and exclusions to the tax levied pursuant to the provisions of this Chapter, Chapters 2-A and 2-B of this Subtitle, and R.S. 51:1286.

B.(1) The membership of the committee shall be as follows:

(a) The chairman of the Senate Committee on Finance, or his designee.

(b) Two members of the Senate Committee on Finance appointed by the president of the Senate.

(c) The chairman of the House Committee on Appropriations, or his designee.

(d) Two members of the House Committee on Appropriations appointed by the speaker of the House of Representatives.

(e) The chairman of the Senate Committee on Revenue and Fiscal Affairs, or his designee.

(f) Two members from the Senate Committee on Revenue and Fiscal Affairs appointed by the president of the Senate.

(g) The chairman of the House Committee on Ways and Means, or his designee.

(h) Two members from the House Committee on Ways and Means appointed by the speaker of the House of Representatives.

(i) The president of the Senate, or his designee.

(j) The speaker of the House of Representatives, or his designee.

(k) The chairman of the House Committee on Commerce, or his designee.

(l) The chairman of the Senate Committee on Commerce, Consumer Protection and International Affairs, or his designee.

(m) The chairman of the House Committee on Agriculture, Forestry, Aquaculture, and Rural Development, or his designee.

(n) The chairman of the Senate Committee on Agriculture, Forestry, Aquaculture, and Rural Development, or his designee.

(o) The chairman of the House Committee on Health and Welfare, or his designee.

(p) The chairman of the Senate Committee on Health and Welfare, or his designee.

(q) The chairman of the House Committee on Natural Resources and Environment, or his designee.

(r) The chairman of the Senate Committee on Natural Resources, or his designee.

(2) All appointments to the committee shall be made prior to August 1, 2016.

(3) The chairmanship of the committee shall rotate every two years between the chairman of the Senate Committee on Revenue and Fiscal Affairs, or his designee and the chairman of the House Committee on Ways and Means, or his designee. The chairman of the Senate Committee on Revenue and Fiscal Affairs, or his designee shall serve the first term.

C. The special committee may meet and review exemptions and exclusions to the tax levied pursuant to the provisions of this Chapter, Chapters 2-A and 2-B of this Subtitle, and R.S. 51:1286. Prior to March 1, 2017, the special committee shall identify which exemptions or exclusions were enacted before January 1, 1975, and review such exemptions or exclusions as follows:

(1) Determine the generally accepted, most effective economic model or models which are used to determine the economic impact of a tax exemption or exclusion.

(2) Establish criteria for the identification of the high-performing exemptions or exclusions, based on the cost of the tax exemption or exclusion compared to:

(a) The revenue gained by the state.

(b) The revenue gained by local governments.

(c) The overall economic impact of the tax exemption and exclusion expenditure in terms of the number of jobs created by recipients of the exemptions and exclusions and by the direct and indirect economic activity through the economy.

(d) The comparison between any available original fiscal note and an updated fiscal note.

(3) Identify the low-performing or antiquated tax exemptions and exclusions.

(4) Submit a report to the House of Representatives and the Senate on or before March 15, 2017, recommending the temporary or permanent sunset, reduction, reenactment, or repeal of tax exemptions and exclusions. The report shall include a summary of any possible overall reduction in the sales tax rate due to the expansion of the tax base. The committee shall also recommend a schedule for the review of tax exemptions and exclusions.

D. The special committee may meet and review exemptions and exclusions to the tax levied pursuant to the provisions of this Chapter, Chapters 2-A and 2-B of this Subtitle, and R.S. 51:1286. Prior to March 1, 2019, the special committee shall identify which exemptions or exclusions were enacted on or after January 1, 1975, and review such exemptions or exclusions as follows:

(1) Determine the generally accepted, most effective economic model or models which are used to determine the economic impact of a tax exemption or exclusion.

(2) Establish criteria for the identification of the high-performing exemptions or exclusions, based on the cost of the tax exemption or exclusion compared to:

(a) The revenue gained by the state.

(b) The revenue gained by local governments.

(c) The overall economic impact of the tax exemption and exclusion expenditure in terms of the number of jobs created by recipients of the exemptions and exclusions and by the direct and indirect economic activity through the economy.

(d) The comparison between any available original fiscal note and an updated fiscal note.

(3) Identify the low-performing or antiquated tax exemptions and exclusions.

(4) Submit a report to the House of Representatives and the Senate on or before March 15, 2019, recommending the temporary or permanent sunset, reduction, reenactment, or repeal of tax exemptions and exclusions. The report shall include

a summary of any possible overall reduction in the sales tax rate due to the expansion of the tax base. The committee shall also recommend a schedule for the review of tax exemptions and exclusions.

AMENDMENT NO. 4

On page 4, line 27 change "Section 2." to "Section 3."

AMENDMENT NO. 5

On page 5, line 1 change "Section 3." to "Section 4."

Senator Cortez moved the adoption of the amendments.

Senator Morrell objected.

ROLL CALL

The roll was called with the following result:

YEAS

Allain	Gatti	Perry
Appel	Hewitt	Peterson
Bishop	Johns	Riser
Boudreaux	LaFleur	Smith, G.
Brown	Lambert	Smith, J.
Carter	Long	Tarver
Chabert	Luneau	Thompson
Claitor	Milkovich	Walsworth
Cortez	Mills	Ward
Donahue	Mizell	White
Erdey	Morrish	
Fannin	Peacock	
Total - 34		

NAYS

Mr. President	Colomb	Morrell
Barrow	Martiny	
Total - 5		

ABSENT

Total - 0

The Chair declared 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

Mr. President	Erdey	Morrell
Allain	Fannin	Morrish
Appel	Gatti	Peacock
Barrow	Hewitt	Perry
Bishop	Johns	Peterson
Boudreaux	LaFleur	Riser
Brown	Lambert	Smith, G.
Carter	Long	Smith, J.
Chabert	Luneau	Tarver
Claitor	Martiny	Thompson
Colomb	Milkovich	Walsworth
Cortez	Mills	Ward
Donahue	Mizell	White
Total - 39		

NAYS

Total - 0

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.

Appointment of Conference Committee on House Bill No. 57

The President of the Senate appointed to the Conference Committee on **House Bill No. 57** the following members of the Senate:

Senators Morrell,
Peacock
and Peterson.

Appointment of Conference Committee on House Bill No. 62

The President of the Senate appointed to the Conference Committee on **House Bill No. 62** the following members of the Senate:

Senators Morrell,
Alario
and LaFleur.

Appointment of Conference Committee on House Bill No. 95

The President of the Senate appointed to the Conference Committee on **House Bill No. 95** the following members of the Senate:

Senators Morrell,
Donahue
and LaFleur.

Appointment of Conference Committee on House Bill No. 122

The President of the Senate appointed to the Conference Committee on **House Bill No. 122** the following members of the Senate:

Senators LaFleur,
Alario
and Donahue.

Recess

On motion of Senator Donahue, the Senate took a recess at 10:40 o'clock A.M. until 12:30 o'clock P.M.

After Recess

The Senate was called to order at 1:30 o'clock P.M. by the President of the Senate.

ROLL CALL

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

PRESENT

Mr. President	Erdey	Peacock
Allain	Fannin	Perry
Appel	Gatti	Peterson
Barrow	Hewitt	Riser
Bishop	Johns	Smith, G.
Boudreaux	Lambert	Tarver
Brown	Long	Thompson

March 9, 2016

Carter	Luneau	Walsworth
Chabert	Milkovich	Ward
Claitor	Mills	White
Cortez	Mizell	
Donahue	Morrell	
Total - 34		

ABSENT

Colomb	Martiny	Smith, J.
LaFleur	Morrish	
Total - 5		

The President of the Senate announced there were 34 Senators present and a quorum.

Senate Business Resumed After Recess

House Bills and Joint Resolutions on Third Reading and Final Passage, Subject to Call, Resumed

Called from the Calendar

Senator Morrell asked that House Bill No. 19 be called from the Calendar for reconsideration.

HOUSE BILL NO. 19—

BY REPRESENTATIVE JAMES

AN ACT

To amend and reenact R.S. 12:1368 and R.S. 47:601(A)(3) and (C)(1), 602(G), and 611 and to enact R.S. 47:601(C)(3) and 602(H), relative to corporate franchise tax; to provide relative to the entities to which the tax applies; to provide for applicability; to provide for certain deductions for taxable capital; to provide for initial payment of the franchise tax; 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. 19 by Representative James

AMENDMENT NO. 1

Delete Senate Floor Amendment No. 1 proposed by Senator Morrell (SFAHB19 JOHNSONC 571) and adopted by the Senate on March 9, 2016.

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

Mr. President	Cortez	Mills
Allain	Erdey	Morrell
Barrow	Fannin	Morrish
Bishop	Gatti	Peterson
Boudreaux	Johns	Tarver
Brown	Lambert	Thompson
Carter	Long	Ward
Chabert	Luneau	White
Claitor	Milkovich	
Total - 26		

NAYS

Appel	Mizell	Riser
Donahue	Peacock	Smith, G.
Hewitt	Perry	Walsworth
Total - 9		

ABSENT

Colomb	Martiny
LaFleur	Smith, J.
Total - 4	

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.

Senate Concurrent Resolutions Returned from the House of Representatives with Amendments

SENATE CONCURRENT RESOLUTION NO. 6—

BY SENATOR ALLAIN

A CONCURRENT RESOLUTION

To establish a task force to meet and study state and local taxation laws with respect to local government funding from ad valorem taxes on inventory, ad valorem taxes on vessels in Outer Continental Shelf Lands Act Waters, and the state associated tax credits to identify state and local government funding sources that will fully fund local and state government and retain and improve the state's business competitiveness, and report its findings and recommendations.

The concurrent resolution was read by title. Returned from the House of Representatives with amendments:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Engrossed Senate Concurrent Resolution No. 6 by Senator Allain

AMENDMENT NO. 1

On page 4, between lines 13 and 14, and insert:

"(20) A member appointed by the board of directors of the Offshore Marine Services Association."

Senator Allain moved to concur in the amendments proposed by the House.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Donahue	Morrell
Allain	Erdey	Morrish
Appel	Fannin	Peacock
Barrow	Gatti	Perry
Bishop	Hewitt	Riser
Boudreaux	Johns	Smith, G.
Brown	Lambert	Tarver
Carter	Long	Thompson
Chabert	Luneau	Walsworth
Claitor	Milkovich	Ward
Colomb	Mills	White
Cortez	Mizell	
Total - 35		

NAYS

Total - 0

ABSENT

LaFleur Peterson
Martiny Smith, J.
Total - 4

The Chair declared the Senate concurred in the amendments proposed by the House.

SENATE CONCURRENT RESOLUTION NO. 8—
BY SENATORS MORRELL AND WALSWORTH
A CONCURRENT RESOLUTION

To clarify that the intent of the Legislature was for Act 108 of the 2015 Regular Session to apply prospectively only.

The concurrent resolution was read by title. Returned from the House of Representatives with amendments:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Gregory Miller to Engrossed Senate Concurrent Resolution No. 8 by Senator Morrell

AMENDMENT NO. 1

On page 1, line 8, change "indicting" to "indicating"

Senator Morrell moved to concur in the amendments proposed by the House.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Erdey	Morrish
Allain	Fannin	Peacock
Appel	Gatti	Perry
Barrow	Hewitt	Peterson
Bishop	Johns	Riser
Boudreaux	Lambert	Smith, G.
Brown	Long	Tarver
Carter	Luneau	Thompson
Chabert	Martiny	Walsworth
Claitor	Milkovich	Ward
Colomb	Mills	White
Cortez	Mizell	
Donahue	Morrell	
Total - 37		

NAYS

Total - 0

ABSENT

LaFleur Smith, J.
Total - 2

The Chair declared the Senate concurred in the amendments proposed by the House.

**Senate Bills and Joint Resolutions
Returned from the House of Representatives
with Amendments**

SENATE BILL NO. 15—
BY SENATOR MORRELL

AN ACT

To amend and reenact R.S. 47:1675(B) and to enact R.S. 47:1675(H)(1)(d), (e), (f), and (g), relative to refundable tax credits; to provide for the ordering of tax credits and payments; to provide relative to utilization of transferable tax credits in the Tax Credit Registry; to provide for an effective date; and to provide for related matters.

The bill was read by title. Returned from the House of Representatives with amendments:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 15 by Senator Morrell

AMENDMENT NO. 1

On page 2, line 25, after "**return**," delete the remainder of the line and insert "**inclusive of any**"

AMENDMENT NO. 2

On page 2, at the beginning of line 29, delete "**without regard to the granting**" and insert "**inclusive**"

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Stokes to Reengrossed Senate Bill No. 15 by Senator Morrell

AMENDMENT NO. 1

On page 1, line 4, after "payments;" and before "to" insert "to provide for certain limitations;"

AMENDMENT NO. 2

On page 2, line 2, after "**credits**" and before "**that are**" insert a comma "," and insert "**other than the credit provided for in R.S. 47:6006.**"

AMENDMENT NO. 3

On page 2, line 13, insert the following:

"**(6)** Refundable tax credits **provided for in R.S. 47:6006.**"

AMENDMENT NO. 4

On page 2, at the beginning of line 14, delete "(6)" and insert "**(7)**"

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Stokes to Reengrossed Senate Bill No. 15 by Senator Morrell

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 47:1675(B)" and before "and to" insert "and 6015(B)(1) and (2) and (D)"

AMENDMENT NO. 2

On page 1, line 4, after "payments;" and before "to provide" insert "to provide for transferability of certain tax credits;"

AMENDMENT NO. 3

On page 1, line 7, after "R.S. 47:1675(B)" and before "hereby" delete "is" and insert ", and 6015(B)(1) and (2) and (D) are"

AMENDMENT NO. 4

On page 3, between lines 4 and 5, insert the following:

"§6015. Research and development tax credit

* * *

B.(1) Any taxpayer who employs fifty or more persons and claims for the taxable year a federal income tax credit under 26 U.S.C. 41(a) for increasing research activities shall be allowed a transferable tax credit to be applied against income and corporation franchise taxes due in the manner provided for in Subsection K of this Section.

(2) Any taxpayer who employs less than fifty persons and claims for the taxable year a federal income tax credit under 26 U.S.C. 41(a) for the taxable year, or meets the requirements of Subparagraph (3)(i) of this Subsection, shall be allowed a transferable tax credit to be applied against income and corporation franchise taxes due in the manner provided for in Subsection K of this Section.

* * *

D. A taxpayer who receives a federal Small Business Innovation Research Grant as created by the Small Business

March 9, 2016

Innovation Development Act of 1982 (P.L. 97-219), reauthorized by the Small Business Research and Development Enhancement Act (P.L. 102-564), and reauthorized again by the Small Business Reauthorization Act of 2000 (P.L. 106-554), shall be allowed a transferable tax credit in an amount equal to forty percent of the award received during the tax year.

* * *

Senator Morrell moved to reject the amendments proposed by the House.

ROLL CALL

The roll was called with the following result:

YEAS

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

NAYS

Total - 0

ABSENT

Table with 2 columns: LaFleur, Total - 2, Smith, J.

The Chair declared the Senate rejected the amendments proposed by the House.

SENATE BILL NO. 22— BY SENATOR MORRELL

AN ACT

To amend and reenact R.S. 39:467 and 468, and to enact R.S. 39:470 and 470.1, relative to sales and use tax exemptions for publicly owned facilities; to limit the application of the exemptions; to allocate a portion of the tax to Louisiana School of Math, Science, and the Arts and the New Orleans Center for Creative Arts; and to provide for related matters.

The bill was read by title. Returned from the House of Representatives with amendments:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 22 by Senator Morrell

AMENDMENT NO. 1

On page page 1, line 4, after "portion" delete the remainder of the line and delete line 5 in its entirety, and insert "of the avails of certain taxes; and to provide"

AMENDMENT NO. 2

On page 2, line 2, after "sold;" delete the remainder of the line in its entirety and insert "shall be exempt from"

AMENDMENT NO. 3

On page 2, between line 14 and 15, insert the following: "(v) Tours of the facility."

AMENDMENT NO. 4

On page 2, line 21, after "eighty-five" delete the remainder of the line in its entirety

AMENDMENT NO. 5

On page 2, delete line 27 in its entirety and at the beginning of line 28, delete "the sale"

AMENDMENT NO. 6

On page 3, line 9, after "contests" and before the comma "," insert "or any large scale bid-upon events"

AMENDMENT NO. 7

On page 3, between lines 9 and 10, insert the following: "(v) Tours of the facility."

AMENDMENT NO. 8

On page 3, line 13, after "least" and before "the comma "," delete "ten thousand" and insert "seven thousand five hundred"

AMENDMENT NO. 9

On page 3, delete line 19 in its entirety and insert "shall be exempt from"

AMENDMENT NO. 10

On page 3, between lines 28 and 29, insert the following: "(v) Tours of the site."

AMENDMENT NO. 11

On page 4, delete line 15 in its entirety and insert "shall be exempt from sales"

AMENDMENT NO. 12

On page 4, between lines 24 and 25, insert the following: "(v) Tours of the facility."

AMENDMENT NO. 13

On page 5, line 12, after "state" delete the remainder of the line and insert the following: "and local sales and use taxes collected on sales at certain"

AMENDMENT NO. 14

On page 5, at the beginning of line 14, insert "A."

AMENDMENT NO. 15

On page 5, between lines 25 and 26, insert the following:

"B. The following allocations of sales and use taxes shall not include the sales and use tax applicable to sales at trade shows or other events at which the sale of such goods or property is the primary purpose of the show or event.

(1) The avails of the sales and use taxes imposed in Orleans Parish by any political subdivision which are attributable to sales in a domed stadium as described in Subsection A shall be distributed to the New Orleans Council on Aging.

(2) The avails of the sales and use taxes imposed in Orleans Parish by any political subdivision which are attributable to sales at the UNO Lakefront Arena shall be distributed to the University of New Orleans.

(3) The avails of the sales and use taxes imposed in Tangipahoa Parish by any political subdivision which are attributable to sales in a public arena located on the property of Southeastern Louisiana University shall be distributed to Southeastern Louisiana University."

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Carpenter to Reengrossed Senate Bill No. 22 by Senator Morrell

AMENDMENT NO. 1

In Amendment No. 15 by the House Committee on Ways and Means (#712), on page 2, after line 26, insert the following:

"(4) The avails of the sales and use taxes imposed in East Baton Rouge Parish by any political subdivision which are attributable to sales in a public arena located on the property of Southern University and A&M College shall be distributed to Southern University and A&M College."

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Abramson to Reengrossed Senate Bill No. 22 by Senator Morrell

AMENDMENT NO. 1

Delete House Committee Amendment No. 2 by the House Ways and Means Committee (#712)

AMENDMENT NO. 2

Delete the set of House Floor Amendments by Representative Carpenter (#723)

AMENDMENT NO. 3

In House Committee Amendment No. 3 by the House Ways and Means Committee (#712) on page 1, at the end of line 9, after the period "." and insert the following:

(vi) The full price of admission tickets for non-athletic events if the event was under contract on or before April 1, 2016."

AMENDMENT NO. 4

In House Committee Amendment No. 7 by the House Ways and Means Committee (#712) on page 1, at the end of line 19, after the period "." and insert the following:

(vi) The full price of admission tickets for non-athletic events if the event was under contract on or before April 1, 2016."

AMENDMENT NO. 5

In House Committee Amendment No. 10 by the House Ways and Means Committee (#712) on page 1, at the end of line 27, after the period "." and insert the following:

(vi) The full price of admission tickets for non-athletic events if the event was under contract on or before April 1, 2016."

AMENDMENT NO. 6

In House Committee Amendment No. 12 by the House Ways and Means Committee (#712) on page 2, at the end of line 5, after the period "." and insert the following:

(vi) The full price of admission tickets for non-athletic events if the event was under contract on or before April 1, 2016."

AMENDMENT NO. 7

In House Committee Amendment No. 15 by the House Ways and Means Committee (#712) on page 2, delete lines 13 through 26 in their entirety and insert the following:

"B. The following allocations of sales and use taxes shall not include the sales and use tax applicable to sales at trade shows or other events at which the sale of such goods or property is the primary purpose of the show or event.

(1) Twenty percent of the avails of the sales and use taxes imposed in Orleans Parish by any political subdivision which are attributable to sales in a domed stadium as described in Subsection A shall be distributed to the New Orleans Council on Aging. Monies to satisfy this dedication shall be derived proportionately from the sales and use tax distributions for the following purposes: fifty percent from the City of New Orleans General Fund, thirty percent from the Orleans Parish School Board, and twenty percent from the Regional Transit Authority.

(2) For purposes of any parish in which there is located a facility on the property of a public post-secondary educational institution that is subject to the provisions of this Section, the avails of any sales and use tax imposed by any political subdivision which are attributable to sales at that facility shall be allocated to that institution."

AMENDMENT NO. 8

On page 1, line 2, after "39:467" and before the comma ",", delete "and 368" insert a comma "," and insert "468, and 469(B)"

AMENDMENT NO. 9

On page 1, line 8, after "39:467" and before "are" delete "and 468" insert a comma "," and insert "468, and 469(B)"

AMENDMENT NO. 10

On page 2, line 2, after "sold" delete the semicolon ";" and delete the remainder of the line in its entirety and insert a comma "," and insert "shall be exempt from"

AMENDMENT NO. 11

On page 2, delete line 7 in its entirety and insert **"events, sold in the primary ticket market, but not secondary market sales of such tickets."**

AMENDMENT NO. 12

On page 2, line 26, after "sold" delete the semicolon ";" and insert a comma ","

AMENDMENT NO. 13

On page 3, delete line 3 in its entirety and insert **"events, sold in the primary ticket market, but not secondary market sales of such tickets."**

AMENDMENT NO. 14

On page 3, at the end of line 18, insert a comma ","

AMENDMENT NO. 15

On page 3, line 23, after **"athletic"** delete the remainder of the line and insert **"events, sold in the primary ticket market, but not secondary market sales of such tickets."**

AMENDMENT NO. 16

On page 4, at the end of line 14, delete the semicolon ";" and insert a comma ","

AMENDMENT NO. 17

On page 4, line 18, after **"athletic"** delete the remainder of the line and insert **"events, sold in the primary ticket market, but not secondary market sales of such tickets."**

AMENDMENT NO. 18

On page 5, between lines 11 and 12, insert the following:
"\$469. Tax rebate; publicly-owned facility activity

B. ~~The~~ Except for those revenues to be allocated in accordance with R.S. 39:470(B), the right of admission to any event, activity, or enterprise conducted in a publicly owned facility owned and operated by the state or any of its agencies, boards, or commissions shall be subject to rebate of sales and use taxes imposed by any local governmental subdivision as provided in this Section.

AMENDMENT NO. 19

On page 5, line 27, after **"provisions of"** and before the comma "," delete **"R.S. 39:367 through 369"** and insert **"R.S. 39:467 through 469"**

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Havard to Reengrossed Senate Bill No. 22 by Senator Morrell

AMENDMENT NO. 1

In Amendment No. 7 of the House Floor Amendments by Representative Abramson (#800), on page 2, between lines 24 and 25, insert the following:

"(3) Notwithstanding any provision of law to the contrary, two-thirds of the avails of any sales and use tax imposed by any political subdivision which are attributable to sales at the Angola State Penitentiary Rodeo shall be allocated to the West Feliciana School Board and one-third shall be allocated to the West Feliciana Council on Aging."

March 9, 2016

Senator Morrell moved to reject the amendments proposed by the House.

ROLL CALL

The roll was called with the following result:

YEAS

Table listing names of senators and representatives under the 'YEAS' category, including Mr. President, Allain, Appel, Barrow, Bishop, Boudreaux, Brown, Carter, Chabert, Claitor, Colomb, Cortez, Donahue, Erdey, Fannin, Gatti, Hewitt, Johns, Lambert, Long, Luneau, Martiny, Milkovich, Mills, Mizell, Morrell, Morrish, Peacock, Perry, Peterson, Riser, Smith, G., Tarver, Thompson, Walsworth, Ward, and White.

NAYS

Total - 0

ABSENT

LaFleur Smith, J.
Total - 2

The Chair declared the Senate rejected the amendments proposed by the House.

House Bills and Joint Resolutions on Third Reading and Final Passage

HOUSE BILL NO. 61—

BY REPRESENTATIVE JAY MORRIS
AN ACT

To amend and reenact R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3), (6) through (10), (13) through (16), (18), and (27), 302(R)(2) and (3), (S), and (T), 305(D)(1)(b) through (d), (g) through (i), and (u), (2)(a)(introductory paragraph), (F), and (I), 305.6 through 305.9, 305.13, 305.14(A)(1), 305.16, 305.17, 305.18(A), 305.19, 305.20(C), 305.26, 305.28(A), 305.33, 305.40(A)(introductory paragraph), 305.41, 305.42, 305.43(A), 305.44(A)(introductory paragraph), 305.45(A)(introductory paragraph), 305.47, 305.49, 305.50(A)(1) and (2)(a), (B), and (E)(2), 305.51(A), 305.54(B)(1), 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.63, 305.64(A)(1), 305.65(A), 305.67, 305.68, 305.70, 305.71, 331(P)(3) and (4), (Q) and (R), and 6001(A), and R.S. 51:1307(C) and to repeal Section 4 of Act No. 386 of 1990, relative to state sales and use taxes; to provide with respect to the applicability of certain exclusions and exemptions from the state sales and use tax base; 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 Reengrossed House Bill No. 61 by Representative Jay Morris

AMENDMENT NO. 1

Delete Senate Committee Amendment Nos. 1 through 6 and 8 of proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016.

AMENDMENT NO. 2

On page 1, line 2, after "reenact" delete the remainder of the line, delete lines 3 through 11 in their entirety, and on line 12, delete "6001(A), and R.S. 51:1307(C)" and insert the following: "R.S. 47:301(7)(h) and (14)(b)(i), 302(R)(2) and (3), (S), and (T), 321(H)(2), (3), (4), (5) and (6), (I), (J) and (K) and 331(P), (Q) and (R) and to enact R.S. 47:302 (V) and (W), and 321(L) and (M) and 331(S) and (T)"

AMENDMENT NO. 3

On page 1, at the beginning of line 17, after "Section 1." delete the remainder of the line and delete lines 18 through 22 in their entirety and insert the following: "R.S. 47:301(7)(h) and (14)(b)(i), 302(R)(2) and (3), (S), and (T), 321(H)(2), (3), (4), (5) and (6), (I), (J) and (K) and 331(P), (Q) and (R) are hereby amended and reenacted and R.S. 47:302 (V) and (W), and 321(L) and (M) and 331(S) and (T) are hereby enacted to read as follows:"

AMENDMENT NO. 4

Delete pages 2 through 13 in their entirety and on page 14, delete lines 1 through 25 and insert the following:

"§301. Definitions

As used in this Chapter the following words, terms, and phrases have the meaning ascribed to them in this Section, unless the context clearly indicates a different meaning:

- (7) * * *
* * *

AMENDMENT NO. 5

On page 15, delete lines 5 through 28 in their entirety and delete pages 16 through 35 in their entirety and insert:

** * **

AMENDMENT NO. 6

On page 36, delete lines 1 through 9 in their entirety and insert the following:

"(14) "Sales of services" means and includes the following:
* * *

AMENDMENT NO. 7

On page 36, at the beginning of line 10, after "(b)(i)" and before "The" insert "(aa)"

AMENDMENT NO. 8

On page 36, line 14, after "facilities" delete the semi-colon ";" and delete the remainder of the line, delete line 15 in its entirety, and at the beginning of line 16, delete "political subdivision, the" and insert "(bb) The"

AMENDMENT NO. 9

On page 36, delete lines 20 through 29 and delete pages 37 through 55 in their entirety

AMENDMENT NO. 10

On page 56, delete lines 1 and 2 in their entirety

AMENDMENT NO. 11

Delete pages 57 through 72 in their entirety

AMENDMENT NO. 12

On page 74, delete lines 3 through 28 in their entirety and delete pages 75 through 147 in their entirety and on page 148, delete lines 1 and 2 in their entirety and insert the following:

"Section 2. Section 4 of Act No. 386 of the 1990 Regular Session of the Legislature is hereby repealed in its entirety.

Section 3. The provisions of this Act shall become effective on April 1, 2016."

On motion of Senator Morrell, the amendments were adopted.

Floor Amendments

Senator Morrell submitted the following amendments on behalf of Senator Alario.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Alario to Reengrossed House Bill No. 61 by Representative Jay Morris

AMENDMENT NO. 1

In Senate Committee Amendment No. 7 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 1, delete lines 21 through 35 and on page 2, delete lines 1 through 7.

AMENDMENT NO. 2

In Senate Committee Amendment No. 7 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 2, line 11, change "April 1, 2019" to "July 1, 2018"

AMENDMENT NO. 3

In Senate Committee Amendment No. 7 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 2, delete lines 12 through 23, and insert: "pursuant to the provisions of this Section shall be the exclusive list of allowable exemptions and exclusions."

(1) Food for home consumption, as defined in R.S. 47:305(D)(1)(n) through (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(2) Natural gas, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(3) Electricity, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(4) Water, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(5) Prescription drugs, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(6) Fuel that is subject to the road-use excise tax, as provided in Article VII, Section 27 of the Constitution of Louisiana.

(7) Sales to the United States government and its agencies, as provided in R.S. 301(10)(g).

(8) Sales of raw agricultural products, as provided in R.S. 47:301(10)(e) and 305(A)(3).

(9) Lease or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), piggyback trailers as provided in R.S. 47:305.45, and railroad green ties as provided in R.S. 47:305.50(F).

(10) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).

(11) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).

(12) Farm products produced and used by farmers as provided in R.S. 47:305(B).

(13) Sales of fertilizers and containers to farmers as provided in R.S. 47:305(D)(1)(f).

(14) Sales of seeds for planting crops as provided in R.S. 47:305.3.

(15) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.

(16) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i)(i), (13)(k) and (28)(a).

(17) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).

(18) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

(19) Sale of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce as provided in R.S. 47:305(B).

(20) Louisiana Tax Free Shopping Program for international visitors as provided in R.S. 51:1301.

(21) Sales of farm equipment used in poultry production as provided in R.S. 47:301(13)(c).

(22) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).

(23) Sales of livestock, poultry and other farm products and sales at public livestock auctions as provided in R.S. 47:305(A)(1) and (2).

(24) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).

(25) First fifty thousand dollars of farm equipment purchases as provided in R.S. 47:305.25.

(26) Fuel used on the farm as provided in R.S. 47:305.37.

(27) Taxation of electrical cooperatives as provided in R.S. 12:425.

(28) Overhaul of naval vessels as provided in R.S. 47:301(7)(c) and (14)(h).

(29) Purchases by state and local governments as provided in R.S. 47:301(8)(c)."

AMENDMENT NO. 4

In Senate Committee Amendment No. 7 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 2, between lines 25 and 26 insert:

"X. Notwithstanding the provisions of Subsection (V) of this Section, no amount of additional revenue shall be remitted to any tax increment financing district."

AMENDMENT NO. 5

In Senate Committee Amendment No. 9 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 2, delete lines 32 through 55 and on page 3, delete lines 1 through 17.

AMENDMENT NO. 6

In Senate Committee Amendment No. 9 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 3, line 20, change "April 1, 2019" to "July 1, 2016"

AMENDMENT NO. 7

In Senate Committee Amendment No. 9 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 3 delete lines 21 through 32, and insert: "pursuant to the provisions of this Section shall be the exclusive list of allowable exemptions and exclusions."

(1) Food for home consumption, as defined in R.S. 47:305(D)(1)(n) through (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(2) Natural gas, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(3) Electricity, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(4) Water, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(5) Prescription drugs, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(6) Fuel that is subject to the road-use excise tax, as provided in Article VII, Section 27 of the Constitution of Louisiana.

(7) Sales to the United States government and its agencies, as provided in R.S. 301(10)(g).

(8) Sales of raw agricultural products, as provided in R.S. 47:301(10)(e) and 305(A)(3).

(9) Lease or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), piggyback trailers as provided in R.S. 47:305.45, and railroad green ties as provided in R.S. 47:305.50(F).

(10) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).

(11) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).

(12) Farm products produced and used by farmers as provided in R.S. 47:305(B).

(13) Sales of fertilizers and containers to farmers as provided in R.S. 47:305(D)(1)(f).

(14) Sales of seeds for planting crops as provided in R.S. 47:305.3.

March 9, 2016

(15) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.

(16) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i)(i), (13)(k) and (28)(a).

(17) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).

(18) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

(19) Sale of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce as provided in R.S. 47:305(B).

(20) Louisiana Tax Free Shopping Program for international visitors as provided in R.S. 51:1301.

(21) Sales of farm equipment used in poultry production as provided in R.S. 47:301(13)(c).

(22) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).

(23) Sales of livestock, poultry and other farm products and sales at public livestock auctions as provided in R.S. 47:305(A)(1) and (2).

(24) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).

(25) First fifty thousand dollars of farm equipment purchases as provided in R.S. 47:305.25.

(26) Fuel used on the farm as provided in R.S. 47:305.37.

(27) Taxation of electrical cooperatives as provided in R.S. 12:425.

(28) Overhaul of naval vessels as provided in R.S. 47:301(7)(c) and (14)(h).

(29) Purchases by state and local governments as provided in R.S. 47:301(8)(c)."

AMENDMENT NO. 8

In Senate Committee Amendment No. 9 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 3, between lines 34 and 35 insert:

"X. Notwithstanding the provisions of Subsection (L) of this Section, no amount of additional revenue shall be remitted to any tax increment financing district."

AMENDMENT NO. 9

In Senate Committee Amendment No. 10 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 4, line 20, change "April 1, 2019" to "July 1, 2016"

AMENDMENT NO. 10

In Senate Committee Amendment No. 10 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 4, delete lines 21 through 32, and insert: "pursuant to the provisions of this Section shall be the exclusive list of allowable exemptions and exclusions.

(1) Food for home consumption, as defined in R.S. 47:305(D)(1)(n) through (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(2) Natural gas, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(3) Electricity, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(4) Water, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(5) Prescription drugs, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(6) Fuel that is subject to the road-use excise tax, as provided in Article VII, Section 27 of the Constitution of Louisiana.

(7) Sales to the United States government and its agencies, as provided in R.S. 301(10)(g).

(8) Sales of raw agricultural products, as provided in R.S. 47:301(10)(e) and 305(A)(3).

(9) Lease or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), piggyback trailers as provided in R.S. 47:305.45, and railroad green ties as provided in R.S. 47:305.50(F).

(10) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).

(11) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).

(12) Farm products produced and used by farmers as provided in R.S. 47:305(B).

(13) Sales of fertilizers and containers to farmers as provided in R.S. 47:305(D)(1)(f).

(14) Sales of seeds for planting crops as provided in R.S. 47:305.3.

(15) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.

(16) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i)(i), (13)(k) and (28)(a).

(17) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).

(18) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

(19) Sale of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce as provided in R.S. 47:305(A) and (B).

(20) Louisiana Tax Free Shopping Program for international visitors as provided in R.S. 51:1301.

(21) Sales of farm equipment used in poultry production as provided in R.S. 47:301(13)(c).

(22) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).

(23) Sales of livestock, poultry and other farm products and sales at public livestock auctions as provided in R.S. 47:305(A)(1) and (2).

(24) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).

(25) First fifty thousand dollars of farm equipment purchases as provided in R.S. 47:305.25.

(26) Fuel used on the farm as provided in R.S. 47:305.37.

(27) Taxation of electrical cooperatives as provided in R.S. 12:425.

(28) Overhaul of naval vessels as provided in R.S. 47:301(7)(c) and (14)(h).

(29) Purchases by state and local governments as provided in R.S. 47:301(8)(c)."

AMENDMENT NO. 11

In Senate Committee Amendment No. 10 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 4, after line 34 insert:

"X. Notwithstanding the provisions of Subsection (S) of this Section, no amount of additional revenue shall be remitted to any tax increment financing district."

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

Mr. President	Donahue	Morrell
Allain	Erdey	Morrish
Appel	Fannin	Peacock
Barrow	Gatti	Perry
Bishop	Hewitt	Peterson
Boudreaux	Johns	Smith, G.
Brown	Lambert	Smith, J.
Carter	Long	Tarver
Chabert	Luneau	Thompson
Claitor	Martiny	Walsworth
Colomb	Milkovich	Ward
Cortez	Mills	White

Total - 36

NAYS
 Mizell Riser
 Total - 2
 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. 75—
 BY REPRESENTATIVES STOKES, ADAMS, CHAD BROWN, DAVIS, GAROFALO, HILFERTY, HOFFMANN, IVEY, MORENO, PEARSON, THIBAUT, WHITE, AND WILLMOTT
 AN ACT
 To amend and reenact R.S. 47:32(A), 79, 293(10), and 295(B) and to repeal R.S. 47:293(3) and (9)(a)(xi) and 294, relative to the individual income tax; to provide for the calculation of individual income tax liability; to provide for the rates and brackets on individual income tax; to provide for certain deductions and credits; to reduce certain deductions and credits; to repeal the deduction for excess federal itemized personal deductions; to provide for effectiveness; and to provide for related matters.

Floor Amendments

Senator Peacock proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Peacock to Reengrossed House Bill No. 75 by Representative Stokes

AMENDMENT NO. 1

On page 1, line 13, after "be" delete the remainder of the line and delete lines 14 through 16 and on page 2, delete lines 1 through 4 and insert the following: "computed at the following rates:

(1) Two percent on that portion of the first twelve thousand five hundred dollars of net income which is in excess of the credits against net income provided for in R.S. 47:79;

(2) Four percent on the next thirty-seven thousand five hundred dollars of net income;

(3) Six percent on any amount of net income in excess of fifty thousand dollars of net income; three and eight-tenths of one percent on net income in excess of twelve thousand five hundred dollars."

Senator Peacock moved the adoption of the amendments.

Senator Morrell objected.

ROLL CALL

The roll was called with the following result:

YEAS
 Allain Hewitt Riser
 Appel LaFleur Tarver
 Chabert Lambert Thompson
 Claitor Milkovich Walsworth
 Cortez Mills Ward
 Donahue Mizell White
 Fannin Peacock
 Gatti Perry
 Total - 22
 NAYS
 Mr. President Colomb Morrell
 Barrow Erdey Morrish
 Bishop Johns Peterson
 Boudreaux Long Smith, G.

Brown Luneau
 Carter Martiny
 Total - 16
 ABSENT
 Smith, J.
 Total - 1

The Chair declared 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
 Mr. President Johns Peacock
 Allain Long Peterson
 Appel Luneau Smith, G.
 Bishop Martiny Tarver
 Carter Mills Thompson
 Chabert Morrell Ward
 Fannin Morrish
 Total - 20

NAYS
 Barrow Erdey Perry
 Brown Gatti Riser
 Claitor Hewitt Walsworth
 Colomb Lambert White
 Cortez Milkovich
 Donahue Mizell
 Total - 16

ABSENT
 Boudreaux LaFleur Smith, J.
 Total - 3

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. 76—
 BY REPRESENTATIVES STOKES, ADAMS, CHAD BROWN, DAVIS, GAROFALO, HILFERTY, HOFFMANN, IVEY, MORENO, PEARSON, THIBAUT, WHITE, AND WILLMOTT

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 rates and brackets for purposes of calculating individual income taxes; to establish the maximum rate for purposes of calculating individual income taxes; to provide with respect to the deductibility of federal income taxes paid for purposes of computing state income taxes; to provide for applicability; to provide for submission of the proposed amendment to the electors; 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. 76 by Representative Stokes

AMENDMENT NO. 1

On page 2, lines 1 and 2, delete "of one"

March 9, 2016

AMENDMENT NO. 2
On page 2, line 19, delete "of one"

On motion of Senator Morrell, the amendments were adopted.

Floor Amendments

Senator Peacock proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Peacock to Reengrossed House Bill No. 76 by Representative Stokes

AMENDMENT NO. 1
On page 1, line 15, after "incomes" delete the remainder of the line and insert a period "."

On motion of Senator Peacock, the amendments were adopted.

On motion of Senator Cortez, the amended bill was recommitted to the Committee on Finance.

HOUSE BILL NO. 80—
BY REPRESENTATIVES STOKES, ADAMS, CHAD BROWN, DAVIS, GAROFALO, HILFERTY, HOFFMANN, IVEY, MORENO, PEARSON, THIBAUT, WHITE, AND WILLMOTT
AN ACT

To amend and reenact R.S. 47:241, 287.69, 293(10), 300.6(A), and 300.7(A) and to repeal R.S. 47:55(5), 287.79, 287.83, 287.85, 287.442(B)(1), 293(4) and (9)(a)(ii), 296.1(B)(3)(c), and 298, 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 individual and 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.

Message from the House

DISAGREEMENT TO HOUSE BILL

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has refused to concur in the proposed Senate Amendment(s) to **House Bill No. 22** by Representative Jackson, and ask the President to appoint on the part of the Senate a committee to confer with a like committee from the House on the disagreement.

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

Message from the House

DISAGREEMENT TO HOUSE BILL

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has refused to concur in the proposed Senate

Amendment(s) to **House Bill No. 23** by Representative Jackson, and ask the President to appoint on the part of the Senate a committee to confer with a like committee from the House on the disagreement.

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

Message from the House

HOUSE CONFEREES APPOINTED

March 9, 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 appointed the following members, on the part of the House of Representatives, to confer, with a like committee from the Senate, on the disagreement to **House Bill No. 22** by Representative Jackson:

Representatives Jackson, Abramson and Barras.

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

Message from the House

HOUSE CONFEREES APPOINTED

March 9, 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 appointed the following members, on the part of the House of Representatives, to confer, with a like committee from the Senate, on the disagreement to **House Bill No. 23** by Representative Jackson:

Representatives Jackson, Abramson and Barras.

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

**Appointment of Conference Committee
on Senate Bill No. 15**

The President of the Senate appointed the following members to confer with a like committee from the House to consider the disagreement on **Senate Bill No. 15**:

Senators Morrell,
Erdey
and Lambert.

**Appointment of Conference Committee
on Senate Bill No. 22**

The President of the Senate appointed the following members to confer with a like committee from the House to consider the disagreement on **Senate Bill No. 22**:

Senators Morrell,
Martiny
and Carter.

**Message from the House
DISAGREEMENT TO HOUSE BILL**

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has refused to concur in the proposed Senate Amendment(s) to **House Bill No. 55** by Representative Leger, and ask the President to appoint on the part of the Senate a committee to confer with a like committee from the House on the disagreement.

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

**Message from the House
HOUSE CONFEREES APPOINTED**

March 9, 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 appointed the following members, on the part of the House of Representatives, to confer, with a like committee from the Senate, on the disagreement to **House Bill No. 55** by Representative Leger:

Representatives Leger, Abramson and Stokes.

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

**Message from the House
HOUSE CONFEREES APPOINTED**

March 9, 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 appointed the following members, on the part of the House of Representatives, to confer, with a like committee from the Senate, on the disagreement to **Senate Bill No. 15** by Senator Morrell:

Representatives Stokes, Abramson and Jim Morris.

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

**Message from the House
HOUSE CONFEREES APPOINTED**

March 9, 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 appointed the following members,

on the part of the House of Representatives, to confer, with a like committee from the Senate, on the disagreement to **Senate Bill No. 22** by Senator Morrell:

Representatives Moreno, Abramson and Jim Morris.

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

**Appointment of Conference Committee
on House Bill No. 22**

The President of the Senate appointed to the Conference Committee on **House Bill No. 22** the following members of the Senate:

Senators Morrell,
LaFleur
and Martiny.

**Appointment of Conference Committee
on House Bill No. 23**

The President of the Senate appointed to the Conference Committee on **House Bill No. 23** the following members of the Senate:

Senators Morrell,
LaFleur
and Martiny.

**Appointment of Conference Committee
on House Bill No. 55**

The President of the Senate appointed to the Conference Committee on **House Bill No. 55** the following members of the Senate:

Senators Morrell,
Peterson
and LaFleur.

Recess

On motion of Senator Donahue, the Senate took a recess at 3:25 o'clock P.M. until 4:00 o'clock P.M.

After Recess

The Senate was called to order at 4:50 o'clock P.M. by the President of the Senate.

ROLL CALL

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

PRESENT

Mr. President	Donahue	Mizell
Allain	Erdey	Morrell
Appel	Fannin	Morrish
Barrow	Gatti	Peacock
Bishop	Hewitt	Peterson
Boudreaux	Johns	Riser
Brown	LaFleur	Smith, G.
Carter	Lambert	Smith, J.
Chabert	Long	Tarver
Claitor	Luneau	Thompson

March 9, 2016

Colomb
Cortez
Total - 36

Milkovich
Mills

ABSENT

Ward
White

Martiny
Total - 3

Perry

Walsworth

The President of the Senate announced there were 36 Senators present and a quorum.

Senate Business Resumed After Recess

Message from the House

DISAGREEMENT TO HOUSE BILL

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has refused to concur in the proposed Senate Amendment(s) to **House Bill No. 61** by Representative Jay Morris, and ask the President to appoint on the part of the Senate a committee to confer with a like committee from the House on the disagreement; and to inform your honorable body that the Speaker of the House of Representatives has appointed the following members as conferees on the part of the House:

Representatives Jay Morris, Abramson and Jim Morris.

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

Message from the House

**ADOPTION OF
CONFERENCE COMMITTEE REPORT**

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has adopted the Report of the Conference Committee on the disagreement to **House Bill No. 95**.

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

**Appointment of Conference Committee
on House Bill No. 61**

The President of the Senate appointed to the Conference Committee on **House Bill No. 61** the following members of the Senate:

Senators Morrell,
LaFleur
and Alario.

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

HOUSE BILL NO. 24—
BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact R.S. 47:227 and 6034(C)(1)(a)(ii)(bb)(II), (c)(ii), and (d)(ii), and Act No. 125 of the 2015 Regular Session of the Legislature, relative to Sections 7 and 8 of Act No. 125 of the Regular Session of the Legislature; to extend the sunset of reductions to tax credits in Act No. 125 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Gatti	Morrish
Barrow	Johns	Peterson
Bishop	Long	Smith, G.
Boudreaux	Luneau	Smith, J.
Brown	Martiny	Tarver
Carter	Milkovich	Thompson
Chabert	Mills	Ward
Colomb	Morrell	
Total - 23		

NAYS

Allain	Erdey	Peacock
Appel	Fannin	Perry
Claitor	Hewitt	Riser
Cortez	Lambert	Walsworth
Donahue	Mizell	White
Total - 15		

ABSENT

LaFleur
Total - 1

The Chair declared the 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 Bills and Joint Resolutions on
Third Reading and Final Passage,
Subject to Call**

Called from the Calendar

Senator Morrell asked that House Bill No. 54 be called from the Calendar.

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.

Floor Amendments

Senator Morrell proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Engrossed House Bill No. 54 by Representative Broadwater

AMENDMENT NO. 1

On page 1, line 2, after "To" insert "amend and reenact R.S. 47:1675 (B) and to" and after "(B)," delete the remainder of the line and insert "and 1675(H)(1)(d), (e), (f), and (g), relative to collection of sales, taxes, and refundable tax credits; to provide for the"

AMENDMENT NO. 2

On page 1, line 3, after "tax;" insert "to provide for the ordering of tax credits and payments; to provide relative to utilization of transferable tax credits;"

AMENDMENT NO. 3

On page 3, after line 29 insert the following:

"Section 2. R.S. 47:1675(B) is hereby amended and reenacted and R.S. 47:1675(H)(1)(d), (e), (f), and (g) are hereby enacted to read as follows:

§1675. General administrative provisions for credits against income and corporation franchise tax

* * *

B. Priority of credits. ~~Unless otherwise provided in the statute granting the credit, the~~ **The department will shall apply credits against income and corporation franchise tax. The provisions of this Subsection shall supersede and control to the extent of conflict with any other provision of law. Credits and payments shall be applied** in the following order:

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

(2) **Refundable tax credits. Refundable credits, other than the credit provided for in R.S. 47:6006, that are allowable against both income and corporation franchise tax shall be applied first against income tax. Any credit in excess of the income tax liability shall then be applied against corporation franchise tax.**

(3) Any carry forward amount from a tax credit earned, granted, or received in a prior year, in the order of the length of the carry forward period remaining, beginning with the shortest carry forward period.

~~(3)~~(4) Current year nonrefundable credits with a carry forward, in the order of the length of the carry forward period, beginning with the credit with the shortest carry forward period.

~~(4)~~(5) Tax credits that are transferable, but that are not refundable that the taxpayer elects to apply against the tax.

~~(5)~~(6) Refundable tax credits **provided for in R.S. 47:6006.**

~~(6)~~(7) Estimated payments, the credit for withholding, and other payments of tax.

* * *

H. Transferable income or corporation franchise tax credits.

(1) Unless otherwise provided in the statute granting the credit:

* * *

(d) A tax credit cannot be claimed on a tax return or utilized as a payment prior to the effective date of transfer, as reflected in the Tax Credit Registry pursuant to R.S. 47:1524, between the transferor and transferee.

(e) To claim a credit on a tax return, the effective date of transfer, as reflected in the Tax Credit Registry pursuant to R.S. 47:1524, must be on or before the due date of the return, without regard to the granting of any extension.

(f) A tax credit with an effective date of transfer, as reflected in the Tax Credit Registry pursuant to R.S. 47:1524, after the due date of the return, without regard to the granting of any extension, may be utilized as a payment.

(g) A credit acquired through transfer can be applied to any allowable tax liability that is due for the year the credit was originally earned or to any year due afterward until the applicable carryforward period is over.

* * *

Section 3. The provisions of Section 2 of this Act shall apply to all taxable periods beginning on or after January 1, 2016."

AMENDMENT NO. 4

On page 3, line 1, change "Section 2. This Act" to "Section 4. The provisions of Section 1 of this Act"

On motion of Senator Morrell, the amendments were adopted.

Floor Amendments

Senator Morrell proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Engrossed House Bill No. 54 by Representative Broadwater

AMENDMENT NO. 1

Delete Senate Committee Amendment No. 5, proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on February 28, 2016.

AMENDMENT NO. 2

On page 2, at the end of line 29, after "Louisiana" insert "or any motor vehicle dealer licensed pursuant to Title 32 of the Louisiana Revised Statutes of 1950 or any retailer or developer licensed to sell manufactured or modular housing pursuant to Title 51 of the Louisiana Revised Statutes of 1950"

On motion of Senator Morrell, the amendments were adopted.

Floor Amendments

Senator Morrell proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Engrossed House Bill No. 54 by Representative Broadwater

AMENDMENT NO. 1

In Senate Committee Amendment No. 3 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on February 28, 2016, on page 1, line 22, delete "collector" and insert "secretary"

AMENDMENT NO. 2

In Senate Committee Amendment No. 3 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on February 28, 2016, on page 1, line 25, delete "collector" and insert "secretary"

AMENDMENT NO. 3

In Senate Committee Amendment No. 3 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on February 28, 2016, on page 1, line 32, at the end of the line insert "Returns filed by retail dealers shall be filed electronically."

AMENDMENT NO. 4

On page 2, after line 29, insert:
"Section 2. The provisions of this Act shall be applicable to all taxable periods beginning on and after April 1, 2016."

AMENDMENT NO. 5

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

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.

Message from the House

ADOPTION OF CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has adopted the Report of the Conference Committee on the disagreement to House Bill No. 55.

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

Message from the House

DISAGREEMENT TO HOUSE BILL

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has refused to concur in the proposed Senate Amendment(s) to House Bill No. 24 by Representative Jackson, and ask the President to appoint on the part of the Senate a committee to confer with a like committee from the House on the disagreement.

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

Message from the House

HOUSE CONFEREES APPOINTED

March 9, 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 appointed the following members, on the part of the House of Representatives, to confer, with a like committee from the Senate, on the disagreement to House Bill No. 24 by Representative Jackson:

Representatives Jackson, Abramson and Barras.

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

Conference Committee Reports

The following reports were received and read:

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.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 95 by Representative Leger recommend the following concerning the Reengrossed bill:

- 1. That the set of Senate Floor Amendments by Senator Morrell (#296) be adopted.
2. That the following amendments be adopted:

AMENDMENT NO. 1
In Senate Floor Amendment No. 1 by Senator Morrell (#296), on page 1, line 3, after "287.69," and before "to enact" delete "and 287.442(B)(1)," and insert "287.442(B)(1), 300.6(A), and 300.7(A),"

AMENDMENT NO. 2
In Senate Floor Amendment No. 2 by Senator Morrell (#296), on page 1, line 8, after "287.69," and before "are" delete "and 287.442(B)(1)" and insert "287.442(B)(1), 300.6(A), and 300.7(A),"

AMENDMENT NO. 3
In Senate Floor Amendment No. 4 by Senator Morrell (#296), on page 2, line 18, after "R.S. 47:244" delete the comma " ," and delete the remainder of the line in its entirety and at the beginning of line 19, delete "income derived from sources in this state"

AMENDMENT NO. 4
In Senate Floor Amendment No. 5 by Senator Morrell (#296), on page 3, line 4, after "overpayments," insert "including refunds or credits created by the carryback of a federal net operating loss,"

AMENDMENT NO. 5
In Senate Floor Amendment No. 5 by Senator Morrell (#296), on page 3, between lines 14 and 15, insert the following: "§300.6. Louisiana taxable income of resident estate or trust

A. Definition. "Louisiana taxable income" of a resident estate or trust means the taxable income of the estate or trust determined in accordance with federal law for the same taxable year, as specifically modified by the provisions contained in Subsection B of this Section, less a federal income tax deduction to be computed following the provisions of R.S. 47:287.83 and 287.85: in accordance with the following provisions:

(1) In computing Louisiana taxable income, no federal income tax deduction shall be allowed on net income upon which no Louisiana income tax has been incurred, or upon which, for any reason whatsoever, no Louisiana income tax will be paid. For purposes of this Section, the federal income tax deduction may be recomputed and reduced to reflect the application of a net operating loss adjustment. When computing Louisiana taxable income, the secretary may consider reductions to the federal income tax deduction in accordance with the provision of this Paragraph.

(2) The alternative minimum tax is a federal income tax deductible to the extent that it is applicable to regular federal taxable income. Any alternative minimum tax paid on tax preference items shall not be deductible. In accordance with the provisions of this Paragraph, the secretary may determine the deductible portion of the alternative minimum tax.

(3) For purposes of this Section, federal income taxes shall include taxes based on net income, accumulated earnings, war profits, excess profits, personal holding company income, and tax from recomputation of investment credit. For purposes of federal income taxation as compared to the computation of net income under this Part, proper adjustment shall be made for the actual tax rates as applied to different classes of income and for all differences in the

computation of net income. The amount of the federal income tax deduction shall be that portion of the total federal income tax, after application of all credits, which is levied on income derived solely from sources in this state as computed under the rules and regulations prescribed by the secretary.

(4) As used in this Subsection, the term "credits" shall not include overpayments of prior year taxes allowed as a credit, estimated tax payments or similar prepayments, credit for prior year alternative minimum tax that is allowed as a credit against the current regular federal income tax, or federal income tax credits determined by the secretary to be presidential disaster area disaster relief credits.

§300.7. Louisiana taxable income of nonresident estate or trust
A. Definition. "Louisiana taxable income" of a nonresident estate or trust means such the portion of the taxable income of the nonresident estate or trust determined in accordance with federal law for the same taxable year, as specifically modified by the provisions contained in Subsection C of this Section, that was earned within or derived from sources within this state, less a federal income tax deduction to be computed following the provisions of R.S. 47:287.83 and 287.85 R.S. 47:300.6.

Respectfully submitted,

Representatives: Walt Leger III, Neil C. Abramson, James Morris; Senators: Jean-Paul J. Morrell, Jack Donahue, Eric LaFleur

Senator Morrell moved that the Conference Committee Report be adopted.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President Allain Barrow Bishop Boudreaux Brown Carter Chabert Total - 23; Colomb Gatti Johns Lambert Long Luneau Martiny Milkovich; Morrell Morrish Peterson Smith, G. Tarver Thompson Ward

NAYS

Appel Claitor Cortez Erdey Fannin Total - 14; Hewitt Mills Mizell Peacock Perry; Riser Smith, J. Walsworth White

ABSENT

Donahue LaFleur Total - 2

The Chair declared the Conference Committee Report was adopted.

Appointment of Conference Committee on House Bill No. 24

The President of the Senate appointed to the Conference Committee on House Bill No. 24 the following members of the Senate:

Senators Morrell, Peterson and LaFleur.

Conference Committee Reports

The following reports were received and read:

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.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 55 by Representative Leger recommend the following concerning the Reengrossed bill:

- 1. That the set of Senate Floor Amendments by Senator Cortez (#529) be rejected.

Respectfully submitted,

Representatives: Walt Leger III, Neil C. Abramson, Julie Stokes; Senators: Jean-Paul J. Morrell, Karen Carter Peterson, Eric LaFleur

Senator Morrell moved that the Conference Committee Report be adopted.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President Allain Appel Barrow Bishop Boudreaux Brown Carter Chabert Colomb Cortez Erdey Total - 36; Fannin Gatti Hewitt Johns Lambert Long Luneau Martiny Milkovich Mills Mizell Morrell; Morrish Peacock Perry Peterson Riser Smith, G. Smith, J. Tarver Thompson Walsworth Ward White

NAYS

Claitor Donahue Total - 2

ABSENT

LaFleur Total - 1

The Chair declared the Conference Committee Report was adopted.

March 9, 2016

Conference Committee Reports

The following reports were received and read:

HOUSE BILL NO. 62—

BY REPRESENTATIVE JACKSON AN ACT

To amend and reenact R.S. 47:301(1) through (28), 305(A)(2), (C), (D)(1), (2)(a)(introductory paragraph), (F), (G), (H)(introductory paragraph), and (I), 305.1(A) and (B), 305.6, 305.7, 305.9, 305.13, 305.14(A)(1) and (5), 305.16, 305.19, 305.20(A) and (G)(1), 305.26, 305.28(A), 305.33, 305.41, 305.42, 305.43(B), 305.49, 305.50(A)(1) and (2)(a), (B), and (F), 305.51(A), 305.54(B)(1), 305.56, 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.65(A), 305.67, 305.68, 305.70, 305.71, 315.1(A), 315.2(A), and 318(A), and to enact R.S. 47:321.1, and to repeal R.S. 47:305.60 and 305.69, relative to state sales and use tax; to impose a sales and use tax; to provide for the rate and base of the tax; to provide for the disposition of collections; to provide with respect to certain refund provisions; to provide for exceptions and limitations; to provide for effectiveness; and to provide for related matters.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 62 by Representative Jackson recommend the following concerning the Reengrossed bill:

- 1. That the set of Senate Committee Amendments by the Senate Committee on Revenue and Fiscal Affairs (#248) be rejected.
2. That the set of Legislative Bureau Amendments (#255) be rejected.
3. That Senate Floor Amendment Nos. 1, 5 through 7, 9, 11, 12, 35, and 37 through 41 by Senator Morrell (#280) be adopted.
4. That Senate Floor Amendment Nos. 2, 3, 4, 8, 10, 13 through 32 through 34, 36, and 42 by Senator Morrell (#280) be rejected.
5. That the set of Senate Floor Amendments by Senator Chabert (#292) be rejected.
6. That the set of Senate Floor Amendments by Senator Morrell (#322) be rejected.
7. That Senate Floor Amendment Nos. 1, and 3 through 5 by Senator Morrell (#325) be adopted.
8. That Senate Floor Amendment Nos. 2, 6 through 15 through 18 through 22 by Senator Morrell (#325) be rejected.
9. That the following amendments be adopted:

AMENDMENT NO. 1

On page 1, line 2 after "R.S." delete the remainder of the line, delete lines 3 through 8 in their entirety, and insert the following: "47:301(3), (7), (10), (13), (14), (16), (18), and (28) and 318(A), and to enact R.S. 47:321.1,"

AMENDMENT NO. 2

On page 1, line 11, after "collections;" delete the remainder of the line and insert "to"

AMENDMENT NO. 3

On page 1, line 15, after "R.S." delete the remainder of the line, delete lines 16 through 19 in their entirety, and on page 2, delete line 1 in its entirety and insert the following: "47:301(3), (7), (10), (13), (14), (16), (18), and (28) and 318(A)"

AMENDMENT NO. 4

On page 2, delete lines 7 through 18 in their entirety and insert the following:

** * **

AMENDMENT NO. 5

On page 5, at the beginning of line 20, before the comma ",", insert "under R.S. 47:302, 321, and 331"

AMENDMENT NO. 6

On page 10, delete lines 13 through 29 in their entirety, delete pages 11 and 12 in their entirety, and on page 13, delete lines 1 through 17 in their entirety, and insert the following:

** * **

AMENDMENT NO. 7

Delete pages 16 and 17 in their entirety, and on page 18, delete lines 1 through 13 in their entirety and insert the following:

** * **

AMENDMENT NO. 8

On page 31, delete lines 7 through 18 in their entirety and insert the following:

** * **

AMENDMENT NO. 9

On page 34, line 28, after "state" delete the remainder of the line, delete line 29 in its entirety, and insert "under R.S. 47:302, 321, and 331,"

AMENDMENT NO. 10

On page 40, delete lines 24 through 27 in their entirety and insert the following:

** * **

AMENDMENT NO. 11

On page 49, delete lines 11 through 18 in their entirety and insert the following:

** * **

AMENDMENT NO. 12

On page 56, delete lines 9 through 29 in their entirety, delete page 57 in its entirety, and on page 58, delete lines 1 through 6 in their entirety and insert the following:

** * **

AMENDMENT NO. 13

On page 58, line 8, after "state" insert "under R.S. 47:302, 321, and 331"

AMENDMENT NO. 14

On page 59, delete lines 16 through 29 in their entirety, delete pages 60 through 75 in their entirety, and on page 76, delete lines 1 through 5 in their entirety

AMENDMENT NO. 15

On page 77, line 26, after "effect" delete the remainder of the line, and insert "after June 30, 2018."

AMENDMENT NO. 16

On page 81, between lines 2 and 3, insert the following: "(46) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).

(47) Vehicle rentals to warranty customers as provided in R.S. 47:301(7)(h).

(48) Lease or rental of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).

(49) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).

(50) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).

(51) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).
 (52) A factory built home as provided in R.S. 47:301(16)(g).
 (53) Any advertising service rendered by an advertising business as provided in R.S. 47:302(D).
 (54) The sale of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).
 (55) The sale of livestock at public sales sponsored by breeders' or registry associations or livestock auction markets as provided in R.S. 47:305(A)(2).
 (56) The sale of agricultural products by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).
 (57) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state, for export as provided in R.S. 47:305(E).
 (58) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
 (59) The sales price for new farm equipment as provided in R.S. 47:305.25.
 (60) Trucks and trailers if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).
 (61) Freight cars, piggy-back cars and rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).
 (62) Councils on Aging as provided in R.S. 47:305.66.
 (63) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).
 (64) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).
 (65) Manufacturing machinery and equipment as provided in R.S. 47:301(3)(i), (13)(k), and (28)(a). The provisions of this Paragraph shall be operative and in effect beginning July 1, 2016."

AMENDMENT NO. 17
 On page 81, between lines 6 and 7, insert the following:
 "H. No amount of additional revenue collected as a result of this Section shall be remitted to any tax increment financing district or economic development project."

AMENDMENT NO. 18
 On page 81, line 7, after "shall be" and before "for" delete "effective" and insert "applicable"

AMENDMENT NO. 19
 On page 81, delete lines 8 through 12 in their entirety, and insert the following:
 "Section 3. The provisions of this Act shall become effective on April 1, 2016."

Respectfully submitted,

Representatives: Katrina Jackson
 Neil C. Abramson
 James Morris

Senators: Eric LaFleur
 Jean-Paul J. Morrell

Senator Morrell moved that the Conference Committee Report be adopted.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Donahue	Mills
Allain	Erdey	Morrell
Appel	Fannin	Morrish
Barrow	Gatti	Peacock
Bishop	Hewitt	Peterson
Boudreaux	Johns	Smith, G.
Brown	LaFleur	Smith, J.
Carter	Lambert	Tarver
Chabert	Long	Thompson

Claitor	Luneau	Walsworth
Colomb	Martiny	Ward
Cortez	Milkovich	White
Total - 36		

NAYS

Mizell	Perry	Riser
Total - 3		

ABSENT

Total - 0

The Chair declared the Conference Committee Report was adopted.

Conference Committee Reports

The following reports were received and read:

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.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 122 by Representative Henry recommend the following concerning the Reengrossed bill:

1. That Senate Committee Amendments Nos. 1, 2, 6, 8 through 14, 17 through 33, 36 through 56, 62, 63, 66 through 68, 72, 73, 75 through 87, 89, and 90 by the Senate Committee on Finance (#341), be adopted.
2. That Senate Committee Amendments Nos. 3, 4, 5, 7, 15, 16, 34, 35, 57, 58, 59, 60, 61, 64, 65, 69 through 71, 74, and 88 by the Senate Committee on Finance (#341), be rejected.
3. That Senate Floor Amendments Nos. 2, 5 through 7, 9 through 13, and 16 by Senator LaFleur (#421), be adopted.
4. That Senate Floor Amendments Nos. 1, 3, 4, 8, 14, 15, and 17 by Senator LaFleur (#421), be rejected.
5. That the set of Senate Floor Amendment by Senator LaFleur (#453), be adopted.
6. That the following amendments be adopted:

AMENDMENT NO. 1
 In Senate Committee Amendment No. 8 by the Senate Committee on Finance (#341), on page 1, at the end of line 16, change "\$265,000" to "\$351,905"

AMENDMENT NO. 2
 In Senate Committee Amendment No. 20 by the Senate Committee on Finance (#341), on page 2, line 14, after "and 30" delete the remainder of the line and delete line 15

March 9, 2016

AMENDMENT NO. 3

In Senate Committee Amendment No. 51 by the Senate Committee on Finance (#341), on page 5, between lines 8 and 9, insert the following: "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 19A-615 Southern University System out of the Tobacco Tax Health Care Fund by (\$31,082) is hereby declared null and void.

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 19A-615 Southern University System out of the Southern University AgCenter Program Fund by (\$34,800) is hereby declared null and void."

AMENDMENT NO. 4

In Senate Committee Amendment No. 53 by the Senate Committee on Finance (#341), on page 5, line 28, change "(\$97,872)" to "(\$95,952)"

AMENDMENT NO. 5

In Senate Committee Amendment No. 53 by the Senate Committee on Finance (#341), on page 5, delete line 35 in its entirety

AMENDMENT NO. 6

In Senate Committee Amendment No. 87 by the Senate Committee on Finance (#341), on page 10, at the beginning of line 5, change "Section 4." to "Section 4.A."

AMENDMENT NO. 7

In Senate Committee Amendment No. 87 by the Senate Committee on Finance (#341), on page 10, at the beginning of line 9, change "Section 5." to "Section 4.B."

AMENDMENT NO. 8

In Senate Floor Amendment No. 16 by Senator LaFleur (#421), on page 2, line 23, after "provided in" and before "this Act" insert "Sections 1.A. through 2 of "

AMENDMENT NO. 9

In Senate Floor Amendment No. 16 by Senator LaFleur (#421), on page 2, delete line 31 and insert the following: "Budget. The state treasurer shall make the remaining transfers in this Act prior to the end of Fiscal Year 2015-2016. In the event the amount of Fees and Self-generated Revenues or Statutory Dedications being transferred to the State General Fund (Direct) are insufficient to fully fund the transfers required in those Sections, the treasurer shall notify the commissioner of administration and the Joint Legislative Committee on the Budget."

AMENDMENT NO. 10

In Senate Floor Amendment No. 1 by Senator LaFleur (#453), on page 1, line 3, after "after" change "line 37," to "line 31,"

AMENDMENT NO. 11

In Senate Floor Amendment No. 1 by Senator LaFleur (#453), on page 1, at the beginning of line 4, change "Section 5." to "Section 6."

AMENDMENT NO. 12

In Senate Floor Amendment No. 1 by Senator LaFleur (#453), on page 1, line, after "Budget on" and before "February 13, 2016," insert "November 20,2015 and"

AMENDMENT NO. 13

In Senate Floor Amendment No. 1 by Senator LaFleur (#453), on page 1, line 13, after "2016," and before "the" insert the following: "exculding the expenditure item listed as "preamble reductions", accounting for any changes in the most recently projected amount of each current year expenditure item requiring action,"

7. That the following amendments to the Reengrossed bill be adopted:

AMENDMENT NO. 1

On page 1, delete line 17 in its entirety

AMENDMENT NO. 2

On page 1, at the end of line 18, change "(\$4,638,029)" to "(\$5,138,029)"

AMENDMENT NO. 3

On page 1, at the end of line 20, change "(\$314,500)" to "(\$414,500)"

AMENDMENT NO. 4

On page 2, delete line 3 in its entirety

AMENDMENT NO. 5

On page 2, at the end of line 22, change "(\$2,889,513)" to "(\$3,836,033)"

AMENDMENT NO. 6

On page 4, delete lines 29 through 34 in their entirety

AMENDMENT NO. 7

On page 5, delete lines 1 and 2 in their entirety

AMENDMENT NO. 8

On page 7, at the end of line 17, change "(\$673,276)" to "(\$653,731)"

AMENDMENT NO. 9

On page 7, at the end of line 23, change "(\$172,905)" to "(\$171,898)"

AMENDMENT NO. 10

On page 7, at the end of line 36, change "(\$129,558)" to "(\$201,899)"

AMENDMENT NO. 11

On page 7, delete line 38 in its entirety

AMENDMENT NO. 12

On page 8, delete lines 4 and 5 in their entirety

AMENDMENT NO. 13

On page 8, at the end of line 11, change "(\$250,000)" to "(\$200,000)"

AMENDMENT NO. 14

On page 8, at the end of line 12, change "(\$150,000)" to "(\$200,000)"

AMENDMENT NO. 15

On page 8, at the end of line 14, change "(\$72,494)" to "(\$500,000)"

AMENDMENT NO. 16

On page 8, at the end of line 17, change "(\$509,339)" to "(\$1,000,000)"

AMENDMENT NO. 17

On page 8, between lines 32 and 33, insert the following:

"SCHEDULE 19 - HIGHER EDUCATION
19-615 Southern University Board of Supervisors (\$ 67,802)"

AMENDMENT NO. 18

On page 9, between lines 17 and 18, insert the following:
"Section 1.G. The commissioner of administration is authorized to make adjustments to appropriations as are necessary to effectuate the governor's deficit plan approved by the Joint Legislative Committee on the Budget on February 15, 2016, and as provided in this Act, after review of the adjustments by the Legislative Fiscal Office."

AMENDMENT NO. 19

On page 9, line 23, after "Program" and before the period "." insert "in an effort to ensure that the program serves only the most medically fragile children"

AMENDMENT NO. 20

On page 9, at the beginning of line 24, change "Section 4." to "Section 5."

AMENDMENT NO. 21

On page 9, line 27, after "Act," delete "by"

AMENDMENT NO. 22

On page 9, delete line 28 and insert the following: "and the amounts of any reductions in State General Fund by Fees and Self-generated Revenues or Statutory Dedications approved and certified by the Joint Legislative Committee on the Budget on February 15, 2016."

AMENDMENT NO. 23

On page 9, between lines 30 and 31, insert the following: "Section 7. Act 26 of the 2015 Regular Session of the Legislature is hereby amended and reenacted as follows:

On page 28, delete lines 29 and 30, and insert the following: "Payable from the State General Fund by Interagency Transfers from the Office of Motor Vehicles in the event HB No. 111 of the 2016 First Extraordinary Session of the Legislature is enacted into law \$24,000,000"

On page 28, at the end of line 41, change "\$611,530,624" to "\$618,530,624"

Section 8. The state treasurer is hereby authorized and directed to transfer out of the State General Fund by Statutory Dedications from the Fiscal Year 2015-2016 Deficit Elimination Fund the amount of \$200,000,000 into the State General Fund (Direct) to provide a source of funds to eliminate all or a portion of the Fiscal Year 2015-2016 budgetary deficit."

Respectfully submitted,

Representatives: Cameron Henry Patricia Haynes Smith Taylor F. Barras

Senators: Eric LaFleur Jack Donahue

Senator LaFleur moved that the Conference Committee Report be adopted.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President Allain Appel Chabert Claitor Colomb Cortez Donahue Erdey Fannin Gatti Hewitt Johns LaFleur Lambert Long Luneau Martiny Milkovich Mills Mizell Morrish Peacock Perry Riser Smith, G. Smith, J. Tarver Walsworth Ward White

Total - 31

NAYS

Barrow Bishop Boudreaux Brown Carter Morrell Peterson

Total - 7

ABSENT

Thompson Total - 1

The Chair declared the Conference Committee Report was adopted.

Conference Committee Reports

The following reports were received and read:

HOUSE BILL NO. 61—

BY REPRESENTATIVE JAY MORRIS AN ACT

To amend and reenact R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3), (6) through (10), (13) through (16), (18), and (27), 302(R)(2) and (3), (S), and (T), 305(D)(1)(b) through (d), (g) through (i), and (u), (2)(a)(introductory paragraph), (F), and (I), 305.6 through 305.9, 305.13, 305.14(A)(1), 305.16, 305.17, 305.18(A), 305.19, 305.20(C), 305.26, 305.28(A), 305.33, 305.40(A)(introductory paragraph), 305.41, 305.42, 305.43(A), 305.44(A)(introductory paragraph), 305.45(A)(introductory paragraph), 305.47, 305.49, 305.50(A)(1) and (2)(a), (B), and (E)(2), 305.51(A), 305.54(B)(1), 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.63, 305.64(A)(1), 305.65(A), 305.67, 305.68, 305.70, 305.71, 331(P)(3) and (4), (Q) and (R), and 6001(A), and R.S. 51:1307(C) and to repeal Section 4 of Act No. 386 of 1990, relative to state sales and use taxes; to provide with respect to the applicability of certain exclusions and exemptions from the state sales and use tax base; to provide for effectiveness; and to provide for related matters.

AMENDMENT NO. 1

In Amendment No. 2 in the set of Senate Floor Amendments by Senator Morrell (#587), on page 1, delete lines 8 through 10 in their entirety and insert the following: "R.S. 22:270 and R.S. 47:301(7)(h) and (14)(b)(i) and 331(P) and (Q), to enact R.S. 47:302(V), (W), and (X), 321(L), (M), (N), and (O), and 331(S), (T), and (U),"

AMENDMENT NO. 2

In Amendment No. 3 in the set of Senate Floor Amendments by Senator Morrell (#587), on page 1, delete lines 14 through 17 in their entirety and insert the following: "R.S. 22:270 and R.S. 47:301(7)(h) and (14)(b)(i) and 331(P) and (Q) are hereby amended and reenacted and R.S. 47:302(V), (W), and (X), 321(L), (M), (N), and (O), and 331(S), (T), and (U) are hereby enacted to read as follows:"

AMENDMENT NO. 3

In Amendment No. 3 in the set of Senate Floor Amendments by Senator Alario (#595), on page 1, delete lines 26 and 27 and insert the following: "(6) Gasoline and other motor fuels subject to the state excise tax on fuel."

AMENDMENT NO. 4

In Amendment No. 3 in the set of Senate Floor Amendments by Senator Alario (#595), on page 1, delete line 29 and insert "R.S. 47:301(10)(g)."

AMENDMENT NO. 5

In Amendment No. 3 in the set of Senate Floor Amendments by Senator Alario (#595), on page 1, delete lines 33 and 34 in their entirety and insert "piggyback trailers as provided in R.S. 47:305.45, and certain trucks and trailers in interstate commerce as provided in R.S. 47:305.50(A) and (B)."

AMENDMENT NO. 6

In Amendment No. 3 in the set of Senate Floor Amendments by Senator Alario (#595), on page 2, delete lines 3 and 4 in their entirety and delete line 7 in its entirety and insert "R.S. 47:305.1 (A) and (B)."

AMENDMENT NO. 7

In Amendment No. 3 in the set of Senate Floor Amendments by Senator Alario (#595), on page 2, between lines 24 and 25, insert the following: "(30) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state, for export as provided in R.S. 47:305(E)."

March 9, 2016

(31) Parish councils on aging in R.S. 47:305.66.

(32) Articles traded in on purchases of tangible personal property as provided in R.S. 47:301(13)(a).

(33) A factory built home as provided in R.S. 47:301(16)(g)."

AMENDMENT NO. 8

In Amendment No. 7 in the set of Senate Floor Amendments by Senator Alario (#595), on page 3, delete line 10 and insert "R.S. 47:301(10)(g)."

AMENDMENT NO. 9

In Amendment No. 7 in the set of Senate Floor Amendments by Senator Alario (#595), on page 3, delete lines 14 and 15 in their entirety and insert "piggyback trailers as provided in R.S. 47:305.45, and certain trucks and trailers in interstate commerce as provided in R.S. 47:305.50(A) and (B)."

AMENDMENT NO. 10

In Amendment No. 7 in the set of Senate Floor Amendments by Senator Alario (#595), on page 3, delete lines 27 and 28 in their entirety

AMENDMENT NO. 11

In Amendment No. 7 in the set of Senate Floor Amendments by Senator Alario (#595), on page 3, delete lines 31 and 32 in their entirety and delete line 35 in its entirety and insert "R.S. 47:305.1 (A) and (B)."

AMENDMENT NO. 12

In Amendment No. 7 in the set of Senate Floor Amendments by Senator Alario (#595), on page 3, between lines 52 and 53, insert the following:

"(30) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state, for export as provided in R.S. 47:305(E).

(31) Parish councils on aging in R.S. 47:305.66.

(32) Articles traded in on purchases of tangible personal property as provided in R.S. 47:301(13)(a).

(33) A factory built home as provided in R.S. 47:301(16)(g)."

AMENDMENT NO. 13

In Amendment No. 8 in the set of Senate Floor Amendments by Senator Alario (#595), on page 4, between lines 3 and 4, insert the following:

"(Z) Notwithstanding Subsections (L) and (X) of this Section, purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i)(i), (13)(k), and (28)(a) shall be subject to the tax levied in this Section beginning April 1, 2016, through June 30, 2018."

AMENDMENT NO. 14

In Amendment No. 10 in the set of Senate Floor Amendments by Senator Alario (#595), on page 4, delete line 28 and insert "R.S. 47:301(10)(g)."

AMENDMENT NO. 15

In Amendment No. 10 in the set of Senate Floor Amendments by Senator Alario (#595), on page 4, delete lines 32 and 33 in their entirety and insert "piggyback trailers as provided in R.S. 47:305.45, and certain trucks and trailers in interstate commerce as provided in R.S. 47:305.50(A) and (B)."

AMENDMENT NO. 16

In Amendment No. 10 in the set of Senate Floor Amendments by Senator Alario (#595), on page 4, delete lines 49 and 50 in their entirety and delete line 53 in its entirety and insert "R.S. 47:305.1 (A) and (B)."

AMENDMENT NO. 17

In Amendment No. 10 in the set of Senate Floor Amendments by Senator Alario (#595), on page 3, between lines 15 and 16, insert the following:

"(30) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state, for export as provided in R.S. 47:305(E).

(31) Parish councils on aging in R.S. 47:305.66.

(32) Articles traded in on purchases of tangible personal property as provided in R.S. 47:301(13)(a).

(33) A factory built home as provided in R.S. 47:301(16)(g)."

AMENDMENT NO. 18

On page 148, after line 2, insert the following:

"Section 2. R.S. 22:270 is hereby amended and reenacted to read as follows:

§270. Taxes and tax base

A. (1) In lieu of the state income tax and the corporate franchise tax levied in Title 47 of the Louisiana Revised Statutes of 1950, every health maintenance organization authorized and certified to engage in the business of issuing contracts or other evidences or similar forms of coverage to enrollees for health care services or prepaid medical services in this state, including Louisiana partnerships authorized under R.S. 22:244(B), shall pay an annual license tax on the gross amount of its receipts from contracts and other evidences of coverage at the same rate as the license tax on life insurance companies provided in R.S. 22:842 and R.S. 22:844.

(2) Except that the rate for health maintenance organizations with enrollment in coverage in the individual market in Louisiana greater than fifty-five thousand individuals as of December 31, 2015 shall be six hundred dollars for every ten thousand dollars of gross annual premiums collected. For purposes of this Paragraph, "individual market" means the market for health coverage offered to individuals other than in connection with a group plan. The Commissioner of Insurance, in consultation with the Secretary of the Department of Health and Hospitals, shall have the authority, by rule-making pursuant to the Administrative Procedure Act, to prescribe rules in order to implement this provision or to meet the requirements of federal law or regulations, obtain approval from the Centers for Medicare and Medicaid Services, or to ensure federal financial participation. The commissioner shall not adjust the enrollment numbers described in this Paragraph. This Paragraph shall become effective upon the issuance of any required approval by the Centers for Medicare and Medicaid Services, if approval is not received the rate for health maintenance organizations with enrollment in coverage in the individual market in Louisiana greater than fifty-five thousand individuals in effect before the effective date of the Act creating this Paragraph shall apply.

* * *

Respectfully submitted,

Representatives:
Jay Morris
Neil C. Abramson
James Morris

Senators:
Jean-Paul J. Morrell
Eric LaFleur

Senator Morrell moved that the Conference Committee Report be adopted.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Colomb	Milkovich
Allain	Cortez	Mills
Barrow	Erdey	Morrell
Bishop	Fannin	Morrish
Boudreaux	Gatti	Peacock
Brown	Johns	Peterson
Carter	Long	Smith, G.
Chabert	Luneau	Smith, J.
Claitor	Martiny	Thompson
Total - 27		

NAYS

Appel	Mizell	Walsworth
Donahue	Perry	Ward
Hewitt	Riser	White
Lambert	Tarver	
Total - 11		

ABSENT

LaFleur
Total - 1

The Chair declared the Conference Committee Report was adopted.

Conference Committee Reports

The following reports were received and read:

HOUSE BILL NO. 22—

BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact Section 6 of Act No. 126 of the 2015 Regular Session, relative to Act No. 126 of the 2015 Regular Session of the Legislature; to extend the sunset of reductions made in Act No. 126 of the 2015 Regular Session; to provide for an effective date; and to provide for related matters.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 22 by Representative Jackson recommend the following concerning the Reengrossed bill:

1. That Senate Committee Amendments Nos. 1 through 3 proposed by the Senate Committee on Revenue and Fiscal Affairs (#491) be adopted.
2. That Senate Floor Amendments Nos. 1 through 5 proposed by Senator Martiny (#547) be adopted.
3. That the following amendments to the Reengrossed bill be adopted:

AMENDMENT NO. 1

On page 1, delete lines 17 and 18 and insert in lieu thereof the following:

"Section 7. In the event the Act that originated as House Bill No. 62 of the 2016 First Extraordinary Session of the Legislature is

enacted and becomes effective, the provisions of Sections 1, 2, and 3 of this Act shall remain in effect through the termination date in the Act that originated as House Bill No. 62 of the 2016 First Extraordinary Session of the Legislature."

Respectfully submitted,

Representatives:	Senators:
Katrina Jackson	Jean-Paul J. Morrell
Taylor F. Barras	Eric LaFleur
Neil C. Abramson	Daniel "Danny" Martiny

Senator Morrell moved that the Conference Committee Report be adopted.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Colomb	Morrell
Allain	Erdey	Morrish
Barrow	Johns	Peterson
Bishop	Long	Smith, G.
Boudreaux	Luneau	Thompson
Brown	Martiny	Ward
Carter	Milkovich	
Chabert	Mills	
Total - 22		

NAYS

Appel	Gatti	Perry
Claitor	Hewitt	Riser
Cortez	Lambert	Smith, J.
Donahue	Mizell	Walsworth
Fannin	Peacock	White
Total - 15		

ABSENT

LaFleur
Total - 2

The Chair declared the Conference Committee Report was adopted.

RECONSIDERATION

HOUSE BILL NO. 62—

BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact R.S. 47:301(1) through (28), 305(A)(2), (C), (D)(1), (2)(a)(introductory paragraph), (F), (G), (H)(introductory paragraph), and (I), 305.1(A) and (B), 305.6, 305.7, 305.9, 305.13, 305.14(A)(1) and (5), 305.16, 305.19, 305.20(A) and (G)(1), 305.26, 305.28(A), 305.33, 305.41, 305.42, 305.43(B), 305.49, 305.50(A)(1) and (2)(a), (B), and (F), 305.51(A), 305.54(B)(1), 305.56, 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.65(A), 305.67, 305.68, 305.70, 305.71, 315.1(A), 315.2(A), and 318(A), and to enact R.S. 47:321.1, and to repeal R.S. 47:305.60 and 305.69, relative to state sales and use tax; to impose a sales and use tax; to provide for the rate and base of the tax; to provide for the disposition of collections; to provide with respect to certain refund provisions; to provide for exceptions and limitations; to provide for effectiveness; and to provide for related matters.

Senator Morrell moved to reconsider the vote by which the Conference Committee Report to House Bill No. 62 was adopted.

Without objection, so ordered.

Senator Morrell moved that the Conference Committee Report be adopted.

March 9, 2016

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President Donahue Mills
Allain Erdey Morrell
Barrow Gatti Morrish
Bishop Hewitt Peacock
Boudreaux Johns Peterson
Brown LaFleur Smith, G.
Carter Lambert Smith, J.
Chabert Long Thompson
Claitor Luneau Walsworth
Colomb Martiny Ward
Cortez Milkovich White
Total - 33

NAYS

Appel Mizell Riser
Fannin Perry
Total - 5

ABSENT

Tarver
Total - 1

The Chair declared the Conference Committee Report was adopted.

Conference Committee Reports

The following reports were received and read:

SENATE BILL NO. 15—
BY SENATOR MORRELL AND REPRESENTATIVE STOKES
AN ACT

To amend and reenact R.S. 47:1675(B) and to enact R.S. 47:1675(H)(1)(d), (e), (f), and (g), relative to refundable tax credits; to provide for the ordering of tax credits and payments; to provide relative to utilization of transferable tax credits in the Tax Credit Registry; to provide for an effective date; and to provide for related matters.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable President and Members of the Senate and to the Honorable Speaker and Members of the House of Representatives.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning Senate Bill No. 15 by Senator Morrell recommend the following concerning the Reengrossed bill:

- 1. That the House Floor Amendments proposed by Representative Stokes and adopted by the House of Representatives on March 8, 2016, designated as HFASB15 416 727 be adopted.
2. That the House Floor Amendments proposed by Representative Stokes and adopted by the House of Representatives on March 8, 2016, designated as HFASB15 2991 734 be rejected.
3. That the House Committee Amendments proposed by the Committee on Ways and Means and adopted by the House of Representatives on March 4, 2016, designated as HCASB15 2991 711 be rejected.

Respectfully submitted,

Senators:
Jean-Paul J. Morrell
Dale M. Erdey

Representatives:
Julie Stokes
Neil C. Abramson
James Morris

Senator Morrell moved that the Conference Committee Report be adopted.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President Cortez Mills
Allain Erdey Morrell
Appel Fannin Morrish
Barrow Gatti Peacock
Bishop Johns Peterson
Boudreaux LaFleur Smith, G.
Brown Lambert Smith, J.
Carter Long Thompson
Chabert Luneau Walsworth
Claitor Martiny Ward
Colomb Milkovich White
Total - 33

NAYS

Hewitt Perry
Mizell Riser
Total - 4

ABSENT

Donahue Tarver
Total - 2

The Chair declared the Conference Committee Report was adopted.

Conference Committee Reports

The following reports were received and read:

HOUSE BILL NO. 24—
BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact R.S. 47:227 and 6034(C)(1)(a)(ii)(bb)(II), (c)(ii), and (d)(ii), and Act No. 125 of the 2015 Regular Session of the Legislature, relative to Sections 7 and 8 of Act No. 125 of the Regular Session of the Legislature; to extend the sunset of reductions to tax credits in Act No. 125 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 24 by Representative Jackson recommend the following concerning the Reengrossed bill:

1. That the set of Senate Committee Amendments by the Senate Committee on Revenue and Fiscal Affairs (#535) be rejected.

Respectfully submitted,

Representatives:
Katrina Jackson
Neil C. Abramson
Taylor F. Barras

Senators:
Jean-Paul J. Morrell
Karen Carter Peterson
Eric LaFleur

Senator Morrell moved that the Conference Committee Report be adopted.

ROLL CALL

The roll was called with the following result:

YEAS

Allain	Colomb	Mills
Barrow	Erdey	Morrell
Bishop	Gatti	Morrish
Boudreaux	Johns	Peterson
Brown	LaFleur	Thompson
Carter	Long	Ward
Claitor	Luneau	
Total - 20		

NAYS

Mr. President	Hewitt	Perry
Appel	Lambert	Riser
Chabert	Martiny	Smith, G.
Cortez	Milkovich	Smith, J.
Donahue	Mizell	Walsworth
Fannin	Peacock	White
Total - 18		

ABSENT

Tarver
Total - 1

The Chair declared the Conference Committee Report was adopted.

Message from the House

**ADOPTION OF
CONFERENCE COMMITTEE REPORT**

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has adopted the Report of the Conference Committee on the disagreement to **House Bill No. 57**.

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

Message from the House

**ADOPTION OF
CONFERENCE COMMITTEE REPORT**

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has adopted the Report of the Conference Committee on the disagreement to **House Bill No. 24**.

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

Message from the House

**ADOPTION OF
CONFERENCE COMMITTEE REPORT**

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has adopted the Report of the Conference Committee on the disagreement to **House Bill No. 55**.

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

Message from the House

**ADOPTION OF
CONFERENCE COMMITTEE REPORT**

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has adopted the Report of the Conference Committee on the disagreement to **House Bill No. 61**.

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

Message from the House

**ADOPTION OF
CONFERENCE COMMITTEE REPORT**

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has adopted the Report of the Conference Committee on the disagreement to **House Bill No. 22**.

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

March 9, 2016

Message from the House

ADOPTION OF CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has adopted the Report of the Conference Committee on the disagreement to House Bill No. 62.

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

Message from the House

ADOPTION OF CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has adopted the Report of the Conference Committee on the disagreement to House Bill No. 122.

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

Message from the House

ADOPTION OF CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has adopted the Report of the Conference Committee on the disagreement to House Bill No. 23.

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

Message from the House

ADOPTION OF CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has adopted the Report of the Conference Committee on the disagreement to Senate Bill No. 15.

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

Message from the House

ADOPTION OF CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has adopted the Report of the Conference Committee on the disagreement to Senate Bill No. 22.

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

Message from the House

SIGNED HOUSE CONCURRENT RESOLUTIONS

March 9, 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 Concurrent Resolutions:

HOUSE CONCURRENT RESOLUTION NO. 13— BY REPRESENTATIVES GAROFALO AND LOPINTO A CONCURRENT RESOLUTION

To express condolences upon the death of Helena Hosch Heintz of Metairie.

HOUSE CONCURRENT RESOLUTION NO. 12— BY REPRESENTATIVE BARRAS A CONCURRENT RESOLUTION

To recognize March 7-13, 2016, as Multiple Sclerosis Awareness Week at the state capitol.

HOUSE CONCURRENT RESOLUTION NO. 11— BY REPRESENTATIVES SCHRODER, ADAMS, AMEDEE, BACALA, BAGLEY, BARRAS, BILLIOT, BROADWATER, CHAD BROWN, TERRY BROWN, CARMODY, STEVE CARTER, CHANEY, COUSSAN, DANAHAY, DAVIS, DEVILLIER, DWIGHT, EDMONDS, EMERSON, FALCONER, FOIL, GAROFALO, GISCLAIR, LANCE HARRIS, HILFERTY, HODGES, HOFFMANN, HORTON, HOWARD, JACKSON, MIKE JOHNSON, NANCY LANDRY, LEBAS, LEOPOLD, MAGEE, MARCELLE, MIGUEZ, GREGORY MILLER, JAY MORRIS, JIM MORRIS, POPE, PYLANT, THIBAUT, WILLMOTT, AND ZERINGUE AND SENATOR ALARIO A CONCURRENT RESOLUTION

To create the Task Force on Structural Changes in Budget and Tax Policy to continue the budget and tax reform evaluations begun during the 2016 First Extraordinary Session, to make recommendations of changes to the state's tax laws in an effort to modernize and enhance the efficiency and fairness of the state's tax policies for individuals and businesses, to examine the structure and design of the state budget and make recommendations for long-term budgeting changes, and to report to the legislature by September 1, 2016, and to urge and request the governor to support and implement initiatives for structural change introduced in upcoming sessions of the legislature intended to bring about long-term improvements to the programs and services of state government as well as cost savings through more efficient and effective state operations.

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 Concurrent Resolutions contained herein were signed by the President of the Senate.

**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 10, 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 Resolutions have been properly enrolled:

SENATE CONCURRENT RESOLUTION NO. 6—
BY SENATOR CLAITOR

A CONCURRENT RESOLUTION

To express the intent of the Louisiana Legislature relative to enforcement of fishing harvest gear laws and restrictions in state and federal waters off the coast of Louisiana.

SENATE CONCURRENT RESOLUTION NO. 8—
BY SENATOR JOHNS AND REPRESENTATIVE DANAHAY

A CONCURRENT RESOLUTION

To commend Dylan Alvarez upon being chosen as a recipient of the 2016 Young Heroes Award.

Respectfully submitted,
KAREN CARTER PETERSON
Chairman

The foregoing Senate Concurrent Resolutions were signed by the President of the Senate.

Message from the House

**SIGNED HOUSE BILLS AND
JOINT RESOLUTIONS**

March 9, 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. 19—
BY REPRESENTATIVE JAMES

AN ACT

To amend and reenact R.S. 12:1368 and R.S. 47:601(A)(3) and (C)(1), 602(G), and 611 and to enact R.S. 47:601(C)(3) and 602(H), relative to corporate franchise tax; to provide relative to the entities to which the tax applies; to provide for applicability; to provide for certain deductions for taxable capital; to provide for initial payment of the franchise tax; to provide for an effective date; and to provide for related matters.

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.

HOUSE BILL NO. 39—

BY REPRESENTATIVES STOKES, BAGNERIS, 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.

HOUSE BILL NO. 59—

BY REPRESENTATIVE MORENO
AN ACT

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

HOUSE BILL NO. 2—

BY REPRESENTATIVES BROADWATER, AMEDEE, BAGNERIS, CHAD BROWN, TERRY BROWN, CARPENTER, COX, DAVIS, DEVILLIER, DWIGHT, GAINES, HAVARD, HENSGENS, HILFERTY, HORTON, HUVAL, JACKSON, JAMES, JEFFERSON, JENKINS, JONES, LYONS, DUSTIN MILLER, JAY MORRIS, JIM MORRIS, PRICE, REYNOLDS, SHADOIN, SMITH, 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.

HOUSE BILL NO. 27—

BY REPRESENTATIVE COX
AN ACT

To amend and reenact R.S. 26:341(A) and 342, relative to the excise tax on alcoholic beverages; to increase the rate of the excise tax levied on alcoholic beverages; to provide for an effective date; and to provide for related matters.

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.

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 AND SENATOR WALSWORTH
AN ACT

To amend and reenact R.S. 51:1787(A)(2)(a) and (3) and (B)(3)(c) and (5) and to enact R.S. 51:1787(A)(1)(c), (B)(3)(d), (6), and (7), and (K), 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.

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.

March 9, 2016

ATTENDANCE ROLL CALL

PRESENT

Mr. President	Erdey	Morrell
Allain	Fannin	Morrish
Appel	Gatti	Peacock
Barrow	Hewitt	Perry
Bishop	Johns	Peterson
Boudreaux	LaFleur	Riser
Brown	Lambert	Smith, G.
Carter	Long	Smith, J.
Chabert	Luneau	Tarver
Claitor	Martiny	Thompson
Colomb	Milkovich	Walsworth
Cortez	Mills	Ward
Donahue	Mizell	White

Total - 39

ABSENT

Total - 0

Adjournment

On motion of Senator Thompson, at 6:00 o'clock P.M. the Senate adjourned sine die.

The President of the Senate declared the Senate adjourned sine die.

GLENN A. KOEPP
Secretary of the Senate

DIANE O' QUIN
Journal Clerk

Post Session Legislative Actions

Following final adjournment, the instruments contained in the following messages were acted upon on the dates indicated.

Message from the House

SIGNED HOUSE BILLS AND JOINT RESOLUTIONS

March 9, 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. 55—
BY REPRESENTATIVE DWIGHT
AN ACT

To enact R.S. 13:5368, relative to courts and judicial procedure; to provide with respect to Veterans Court probation programs in district court; to provide for dismissal of certain criminal charges upon completion of a Veterans Court probation program; to provide with respect to revocation of probation in certain circumstances; to provide for the effect of a dismissal of criminal charges; 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.

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 10, 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 Bill has been properly enrolled:

SENATE BILL NO. 15—
BY SENATOR MILLS

AN ACT

To enact R.S. 11:411(12), relative to the Louisiana State Employees' Retirement System; to provide for system membership; to provide for an effective date; and to provide for related matters.

Respectfully submitted,
KAREN CARTER PETERSON
Chairman

The foregoing Senate Bill was signed by the President of the Senate.

Message to the Governor

SIGNED SENATE BILLS

March 10, 2016

To the Honorable Governor of the State of Louisiana:

The President of the Senate and the Speaker of the House of Representatives have signed the following Senate Bill:

SENATE BILL NO. 15—
BY SENATOR MILLS

AN ACT

To enact R.S. 11:411(12), relative to the Louisiana State Employees' Retirement System; to provide for system membership; to provide for an effective date; and to provide for related matters.

and it is hereby presented for executive approval.

Respectfully submitted,
GLENN A. KOEPP
Secretary of the Senate

Message from the House
SIGNED HOUSE BILLS AND
JOINT RESOLUTIONS

March 14, 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. 22—
 BY REPRESENTATIVE MONTUCET
 AN ACT

To amend and reenact R.S. 11:107.1(B)(2) and to enact R.S. 11:105(A)(7), 107(A)(6), and 107.1(A)(6), relative to the Firefighters' Retirement System; to authorize the board of trustees of the system to modify employer contribution rates in certain circumstances; to establish a funding deposit account within the system; and to provide for related matters.

HOUSE BILL NO. 24—
 BY REPRESENTATIVE MONTUCET
 AN ACT

To amend and reenact R.S. 11:2258(A) and (B)(introductory paragraph) and to enact R.S. 11:2258.1, relative to eligibility for disability benefits from the Firefighters Retirement System; to provide relative to eligibility for disability benefits; to provide for appeals of board decisions regarding eligibility; and to provide for related matters.

HOUSE BILL NO. 95—
 BY REPRESENTATIVE MORENO
 AN ACT

To amend and reenact R.S. 15:1202(A)(introductory paragraph) and to enact R.S. 15:1202(A)(29 through 31), relative to the membership of the Louisiana Commission on Law Enforcement and Administration of Criminal Justice; to change the membership of the commission; and to provide for related matters.

HOUSE BILL NO. 61—
 BY REPRESENTATIVE HOFFMANN
 AN ACT

To amend and reenact R.S. 11:710(A)(3) and (4)(b) and (F)(2), relative to the reemployment of retirees of the Teachers' Retirement System of Louisiana in positions covered by the system; to authorize the reemployment of school psychologists in critical shortage areas; and to provide for related matters.

HOUSE BILL NO. 62—
 BY REPRESENTATIVE IVEY
 AN ACT

To enact R.S. 11:102.4, relative to employer contributions to state public retirement systems; to establish minimum contributions applicable under certain circumstances; to provide for use of funds when such minimum exceeds otherwise required contributions; to provide for funding deposit accounts; and to provide for related matters.

HOUSE BILL NO. 122—
 BY REPRESENTATIVE JAY MORRIS
 AN ACT

To amend and reenact Civil Code Article 2652, relative to the sale of litigious rights; to provide for applicability to litigious rights arising from certain obligations; 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.

Message to the Secretary of State

SIGNED
SENATE CONCURRENT RESOLUTIONS

March 16, 2016

To the Honorable Secretary of State:

The President of the Senate and the Speaker of the House of Representatives have signed the following Senate Concurrent Resolutions:

SENATE CONCURRENT RESOLUTION NO. 6—
 BY SENATOR CLAITOR
 A CONCURRENT RESOLUTION

To express the intent of the Louisiana Legislature relative to enforcement of fishing harvest gear laws and restrictions in state and federal waters off the coast of Louisiana.

SENATE CONCURRENT RESOLUTION NO. 8—
 BY SENATOR JOHNS AND REPRESENTATIVE DANAHAY
 A CONCURRENT RESOLUTION

To commend Dylan Alvarez upon being chosen as a recipient of the 2016 Young Heroes Award.

Respectfully submitted,
 GLENN A. KOEPP
 Secretary of the Senate

