

OFFICIAL JOURNAL
OF THE
SENATE
OF THE
STATE OF LOUISIANA
FOURTH DAY'S PROCEEDINGS

Forty-Third Extraordinary Session of the Legislature
Under the Adoption of the
Constitution of 1974

Senate Chamber
State Capitol
Baton Rouge, Louisiana

Monday, February 26, 2018

The Senate was called to order at 6:05 o'clock P.M. by Hon.
John A. Alario Jr., President of the Senate.

Morning Hour

CONVENING ROLL CALL

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

PRESENT

Mr. President	LaFleur	Price
Allain	Long	Riser
Appel	Luneau	Smith, G.
Boudreaux	Milkovich	Smith, J.
Chabert	Mills	Tarver
Claitor	Mizell	Thompson
Cortez	Morrell	Walsworth
Fannin	Morrish	Ward
Gatti	Peacock	White
Hewitt	Perry	
Johns	Peterson	
Total - 31		

ABSENT

Barrow	Colomb	Lambert
Bishop	Donahue	Martiny
Carter	Erdey	
Total - 8		

The President of the Senate announced there were 31 Senators
present and a quorum.

Prayer

The prayer was offered by Senator Ryan Gatti, 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 Chabert, the reading of the Journal was
dispensed with and the Journal of February 25, 2018, was adopted.

**Senate Resolutions on
Second Reading**

SENATE RESOLUTION NO. 4—
BY SENATOR WARD

A RESOLUTION

To commend and congratulate Twylah Chaney on the occasion of her
ninetieth birthday, March 19, 2018, and to honor her lifetime of
outstanding accomplishments.

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

**Senate Concurrent Resolutions on
Second Reading**

SENATE CONCURRENT RESOLUTION NO. 8—
BY SENATORS MORRISH, ALARIO AND JOHNS
A CONCURRENT RESOLUTION

To express the sincere and heartfelt condolences of the Legislature of
Louisiana upon the passing of Patricia Reaud Theunissen of
Jennings, Louisiana, and to celebrate a life well lived in service
to her family, community, and her faith.

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

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

SENATE BILL NO. 1—
BY SENATOR MORRELL

AN ACT

To amend and reenact Section 4 of Act No. 109 of the 2015 Regular
Session of the Legislature and to repeal Section 2 of Act No.
109 of the 2015 Regular Session of the Legislature, relative to
tax credits; to provide with respect to the individual income tax
credit for taxes paid to other states; to eliminate the termination
of limitations previously enacted; to provide for an effective
date; and to provide for related matters.

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

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal
Affairs to Original Senate Bill No. 1 by Senator Morrell

AMENDMENT NO. 1

On page 1, line 3, after "Legislature" insert "and R.S. 47:33(A)(5),
to enact R.S. 47:33(A)(7),"

AMENDMENT NO. 2

On page 2, between lines 1 and 2, insert:

"Section 3. R.S. 47:33(A)(5) is hereby amended and reenacted
and R.S. 47:33(A)(7) is hereby enacted to read as follows:
§33. Credit for taxes paid in other states

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

(5)(a) The credit shall be limited to the amount of Louisiana
income tax that would have been imposed if the income earned in the
other state had been earned in Louisiana.

**(b) The credit shall not exceed the proportion of the net
income tax payable under this Chapter as the income subject to
tax in the other state and also taxable under this Chapter bears
to the taxpayer's entire income upon which the net income tax is
imposed by this Chapter.**

**(7) For taxes paid on or after January 1, 2018, an individual
partner or member who pays another state's entity level tax that
does not have a capital component shall be allowed a deduction
of their proportionate share of the entity level tax paid.**

AMENDMENT NO. 3

On page 2, line 2, delete "Section 3." and insert "Section 4."

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

SENATE BILL NO. 2—
BY SENATOR MORRELL

AN ACT

To enact R.S. 47:293(4)(d), relative to net disaster losses; to provide
that the deduction from state income taxes for federal income
tax shall not be reduced by the amount of certain federal net

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disaster losses; to provide for an effective date; and to provide for related matters.

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

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 2 by Senator Morrell

AMENDMENT NO. 1

On page 1, line 16, delete "2016" and insert "2015"

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

SENATE BILL NO. 3— BY SENATOR MORRELL

AN ACT

To amend and reenact Section 6 of Act No. 126 of the 2015 Regular Session of the Legislature and to repeal Section 3 of Act No. 126 of the 2015 Regular Session of the Legislature, relative to the three-year sunset of reductions to rebates in Act No. 126 of the 2015 Regular Session of the Legislature; to repeal the three-year sunset of reductions made in Act No. 126 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

Reported favorably by the Committee on Revenue and Fiscal Affairs. The bill was read by title, ordered engrossed and passed to a third reading.

SENATE BILL NO. 4— BY SENATOR JOHNS

AN ACT

To amend and reenact R.S. 51:2455(D)(3), relative to Quality Jobs incentive rebates; to change the application period for certain incentive rebates; to provide for an effective date; and to provide for related matters.

Reported favorably by the Committee on Revenue and Fiscal Affairs. The bill was read by title, ordered engrossed and passed to a third reading.

ATTENDANCE ROLL CALL

PRESENT

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

ABSENT

Donahue	Erdey	Martiny
Total - 3		

Leaves of Absence

The following leaves of absence were asked for and granted:

Donahue 1 Day	Erdey 1 Day
Martiny 1 Day	

Adjournment

On motion of Senator, at 6:15 o'clock the Senate adjourned until Wednesday, February 28, 2018, at 7:30 o'clock P.M.

The President of the Senate declared the Senate adjourned.

GLENN A. KOEPP Secretary of the Senate

DIANE O' QUIN Journal Clerk