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

Morning Hour

CONVENING ROLL CALL

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

PRESENT

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

ABSENT

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

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

Prayer

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

Reading of the Journal

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

Message from the House

CONCURRING IN SENATE CONCURRENT RESOLUTIONS

February 26, 2016

To the Honorable President and Members of the Senate:

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

SENATE CONCURRENT RESOLUTION NO. 4—
BY SENATOR CLAITOR
A CONCURRENT RESOLUTION
To memorialize the Congress of the United States to extend Louisiana's seaward boundary in the Gulf of Mexico to three marine leagues.

Reported without amendments.

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

Message from the House

ASKING CONCURRENCE IN HOUSE BILLS AND JOINT RESOLUTIONS

February 26, 2016

To the Honorable President and Members of the Senate:

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

HB No. 29
HB No. 31
HB No. 95

HB No. 99
HB No. 72
HB No. 89

HB No. 116
HB No. 118
HB No. 119

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

House Bills and Joint Resolutions

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

HOUSE BILL NO. 29—
BY REPRESENTATIVE LEGER
AN ACT
To amend and reenact R.S. 47:287.12, relative to corporation income tax; to provide relative to the rate of the corporation income tax; to reduce the rates of such tax; to provide for applicability; to provide for effectiveness; and to provide for related matters.

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

HOUSE BILL NO. 31—
BY REPRESENTATIVE LEGER
A JOINT RESOLUTION
Proposing to amend Article VII, Section 4(A) of the Constitution of Louisiana, relative to income taxation; to provide with respect to the deductibility of federal income taxes paid for purposes of computing state income taxes; to provide for applicability; to provide for effectiveness; and to provide for related matters.

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

HOUSE BILL NO. 72—
BY REPRESENTATIVE SHADOIN
AN ACT
To amend and reenact R.S. 47:302(C) and 331(C)(1) and (2), relative to state sales and use tax; to provide for the tax on telecommunications services; to establish the tax rate; to provide for effectiveness; and to provide for related matters.

The bill was read by title and referred by the President to the Committee on Revenue and Fiscal Affairs.
HOUSE BILL NO. 89—
BY REPRESENTATIVE STOKES
AN ACT
To amend and reenact R.S. 46:440.1(E)(4), and to enact R.S. 24:517.3(B) and R.S. 46:440.1(E)(5) and (F), relative to the Medical Assistance Programs Fraud Detection Fund; to authorize certain uses of fund monies; to provide for reimbursement to the legislative auditor from the Department of Health and Hospitals for certain audit services; and to provide for related matters.

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

HOUSE BILL NO. 95—
BY REPRESENTATIVE LEGER
AN ACT
To amend and reenact R.S. 47:241 and 287.69 and to repeal R.S. 47:55(5), 287.79, 287.83, 287.85, and 287.442(B)(1), relative to income tax; to provide relative to the deductibility of federal income taxes; to repeal deductibility of federal income taxes paid for purposes of calculating corporate income taxes; to provide for applicability; to provide for an effective date; and to provide for related matters.

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

HOUSE BILL NO. 99—
BY REPRESENTATIVE STOKES
AN ACT
To amend and reenact R.S. 47:287.95(A), (C)(1), (D), and (F)(2)(a) and (b), relative to corporate income tax; to provide for the calculation of apportionment income for certain businesses; to provide for the weighing of certain ratios in the calculation of Louisiana income; to provide for applicability; to provide for an effective date; and to provide for related matters.

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

HOUSE BILL NO. 116—
BY REPRESENTATIVE IVEY
AN ACT
To amend and reenact R.S. 47:287.86(C)(2), relative to the net operating loss deduction; to provide for the order of loss years from which a net operating loss may be carried over; to provide for an effective date; and to provide for related matters.

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

HOUSE BILL NO. 118—
BY REPRESENTATIVES BARRAS AND HENRY AND SENATORS ALARIO AND LAFLEUR
AN ACT
To appropriate funds and to provide for certain reductions in appropriations of the Louisiana Judiciary for Fiscal Year 2015-2016; to provide for an effective date; and to provide for related matters.

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

Senate Resolutions on Second Reading

SENATE RESOLUTION NO. 9—
BY SENATOR LUNEAU
A RESOLUTION
To commend Annie Beard on her achievements and on being named the 2015 Gymnast of the Year by International Gymnast Magazine.

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

Senate Concurrent Resolutions on Second Reading

SENATE CONCURRENT RESOLUTION NO. 5—
BY SENATOR COLOMB
A CONCURRENT RESOLUTION
To express the sincere and heartfelt condolences of the Legislature of Louisiana upon the death of State Representative Ronnie Edwards.

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

ROLL CALL

The roll was called with the following result:

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

Total - 32

NAYS

Total - 0

ABSENT

Appel Gatti Tarver
Chabert Johns
Colomb Martiny

Total - 7

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

House Concurrent Resolutions on Second Reading

HOUSE CONCURRENT RESOLUTION NO. 8—
BY REPRESENTATIVES DWIGHT, ABRAHAM, DANAHAY, AND FRANKLIN AND SENATOR JOHNS
A CONCURRENT RESOLUTION
To commend John Rudd upon the retirement of his McNeese State University basketball jersey number, 52, and its placement among the Honored Numbers of the institution's athletic finest.

The resolution was read by title. Senator Morrish moved to concur in the House Concurrent Resolution.
The roll was called with the following result:

**YEAS**

Mr. President — Fannin
Allain — Hewitt
Barrow — Lefleur
Bishop — Lambert
Boudreaux — Long
Brown — Luneau
Carter — Milkovich
Clairott — Mills
Cortez — Mizell
Donahue — Morrell
Erdey — Morrish

Total - 32

**NAYS**

Total - 0

**ABSENT**

Appel — Gatti
Chabert — Johns
Colomb — Martiny

Total - 7

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

**Reports of Committees**

The following reports of committees were received and read:

**REPORT OF COMMITTEE ON REVENUE AND FISCAL AFFAIRS**

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

February 26, 2016

To the President and Members of the Senate:

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

**SENATE BILL NO. 3—**

**BY SENATOR LAFLEUR**

AN ACT

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

Reported with amendments.

**SENATE BILL NO. 15—**

**BY SENATOR MORELL**

AN ACT

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

Reported with amendments.

Respectfully submitted,
JEAN-PAUL "JP" MORRELL
Chairman
On motion of Senator Morrell, the committee amendment was adopted. The amended bill was read by title, ordered engrossed and passed to a third reading.

SENATE BILL NO. 15—
BY SENATOR MORRELL
To amend and reenact R.S. 47:1675(B), relative to refundable tax credits; to provide for refunds in certain circumstances; and to provide for related matters.

Reported favorably by the Committee on Revenue and Fiscal Affairs.

AMENDMENT NO. 1
On page 1, line 5, after "dealers;" insert "to provide for refunds in certain circumstances;"

AMENDMENT NO. 2
On page 1, line 9, after "R.S. 47:302(V)" delete "is" and insert "and (W) are"

AMENDMENT NO. 3
On page 1, line 2, after "47:302(V)" insert "and (W)"

AMENDMENT NO. 4
On page 4, between lines 27 and 28 insert:

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

HOUSE BILLS AND JOINT RESOLUTIONS
ON SECOND READING
JUST REPORTED BY COMMITTEES

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

HOUSE BILL NO. 7—
BY REPRESENTATIVE JACKSON
AN ACT
To amend and reenact R.S. 47:287.71(B)(6), relative to corporate income tax; to provide for an exclusion from corporate gross income; to increase the amount of the exclusion for certain dividend income; and to provide for related matters.

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

HOUSE BILL NO. 30—
BY REPRESENTATIVES LEGER, CARPENTER, AND WHITE
AN ACT
To amend and reenact R.S. 47:302(K)(5) and (7)(a) and (U) and to enact R.S. 47:302(V), relative to sales and use tax; to provide with respect to the collection and remittance of sales and use tax; to provide for the definition of dealer; to provide a method for reporting and remitting taxes by certain dealers; to provide for applicability; to provide for effectiveness; and to provide for related matters.

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

SENATE COMMITTEE AMENDMENTS

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

The following leaves of absence were asked for and granted:

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<tr>
<td>Appel</td>
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<td>Colomb</td>
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<td>Martiny</td>
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<td>Tarver</td>
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Announcements

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

<table>
<thead>
<tr>
<th>Committee</th>
<th>Time</th>
<th>Room</th>
</tr>
</thead>
<tbody>
<tr>
<td>Finance</td>
<td>1:00 P.M.</td>
<td>Room A</td>
</tr>
<tr>
<td>Revenue &amp; Fiscal Affairs</td>
<td>12:00 P.M.</td>
<td>Hainkel Room</td>
</tr>
</tbody>
</table>

Adjournment

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

The President of the Senate declared the Senate adjourned.