The Senate was called to order at 5:15 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 Fannin
Allain Gatti
Appel Hewitt
Barrow Johns
Bishop LaFleur
Boudreaux Lambert
Carter Long
Chabert Luneau
Claitor Martiny
Colomb Milkovich
Donahue Mills
Erdey Mizell
Total - 35

ABSENT
Brown Perry
Cortez Tarver
Total - 4

The President of the Senate announced there were 35 Senators present and a quorum.

Prayer

The prayer was offered by Senator Yvonne Colomb, 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 Peterson, the reading of the Journal was dispensed with and the Journal of February 26, 2016, was adopted.

Privileged Report of the Legislative Bureau

February 28, 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. We advise and suggest the following amendments:

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

Reported without amendments.

HOUSE BILL NO. 30—
BY REPRESENTATIVES LAGER, 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.

LEGISLATIVE BUREAU AMENDMENTS

Amendments proposed by Legislative Bureau to Reengrossed House Bill No. 30 by Representative Leger

AMENDMENT NO. 1
In Senate Committee Amendment No. 4 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on February 26, 2016, on line 24 following “Paragraph” delete “(6)”

AMENDMENT NO. 2
In Senate Committee Amendment No. 4 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on February 26, 2016, on line 25 delete “of Subsection K” and insert “(K)(6)” and on line 26, delete “the”

AMENDMENT NO. 3
On page 4, line 22, following “by” and before “.” change “R.S. 47:302(K)(5)” to “Paragraph (K)(5) of this Section”

HOUSE BILL NO. 59—
BY REPRESENTATIVE MORENO
AN ACT
To amend and reenact R.S. 47:301(4)(f) and (6)(a) and to enact R.S. 47:306(A)(8), relative to sales and use tax on hotels; to provide certain definitions for purposes of imposing of the state sales and use tax; to provide for remittance of certain information to the secretary of the Department of Revenue; to provide for an effective date; and to provide for related matters.

Reported without amendments.

Respectfully submitted,
DANIEL R. MARTINY
Chairman

Adoption of Legislative Bureau Report

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

Introduction of Senate Resolutions

SENATE RESOLUTION NO. 10—
BY SENATOR COLOMB
A RESOLUTION
To express the sincere condolences of the Senate of the Legislature of Louisiana upon the death of Maudry Prejean Batiste.

The resolution was read by title and placed on the Calendar for a second reading.
To enact R.S. 47:287.82, relative to corporate income tax; to provide

HOUSE BILL NO. 55—
To enact R.S. 47:306(B), relative to collection of advance sales tax;

HOUSE BILL NO. 54—
To amend and reenact R.S. 47:287.86(A), relative to the net
to submit the following report:

To the President and Members of the Senate:
Committee on Revenue and Fiscal Affairs, submitted the following
report:

The resolution was read by title and placed on the Calendar for a second reading.

SENATE CONCURRENT RESOLUTION NO. 7—
BY SENATOR CHABERT
A CONCURRENT RESOLUTION
To memorialize the Congress of the United States to maintain the Outer Continental Shelf revenue sharing arrangement passed under the Gulf of Mexico Energy Security Act of 2006.

The resolution was read by title and placed on the Calendar for a second reading.

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 28, 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. 20—
BY REPRESENTATIVE BROADWATER
A CONCURRENT RESOLUTION
To amend and reenact R.S. 47:287.86(A), relative to the net operating loss deduction for corporate income tax; to limit the amount of the deduction; to provide for applicability; to provide for an effective date; and to provide for related matters.

Reported favorably.

HOUSE BILL NO. 54—
BY REPRESENTATIVE BROADWATER
A CONCURRENT RESOLUTION
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.

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

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Engrossed House Bill No. 54 by Representative Broadwater

AMENDMENT NO. 1
On page 1, line 7, change "is" to "and (C) are"

AMENDMENT NO. 2
On page 1, line 2, change "(B)" to "(B) and (C)"
AMENDMENT NO. 3
On page 1, between lines 9 and 10, insert the following:
B. Collection by Wholesalers.

(3) Notwithstanding the provisions of Subsection A or any other
 provision of this Chapter to the contrary, every wholesale dealer
 who sells for resale to any person any tobacco or alcoholic beverage
 products, the retail sale of which is taxable under this Chapter, shall
 collect as advance sales tax, a percent of the sales price of the article
 equal to the sales tax levied on the article by this Chapter.

(b) For purposes of this Subsection, wholesale dealer shall mean any
 wholesale dealer of tobacco products as defined in R.S. 47:324(B)
or any wholesale dealer of alcoholic beverage products as defined in
 R.S. 26:22(2) or 24:1179.

(c) The secretary of the Department of Revenue shall promulgate rules and regulations necessary to implement
 the provisions of the Subsection.

(2)(a) The amount paid by dealers to wholesalers shall be
 advance payment of the Louisiana sales tax that the dealer is required
to collect upon the sale at retail, and the advance payment is required
 only as a means of facilitating collection of the sales tax.

(b) Wholesalers who collect advance sales tax from a dealer
 pursuant to this Subsection shall remit the tax to the collector of
 revenue in the manner provided in Subsection B for dealers and in
 accordance with the rules and regulations prescribed by the collector.

(3) In making returns to the collector, dealers who have paid
 advance sales tax shall deduct from the total tax collected upon
 the retail sale of the tobacco or alcoholic beverage product the amount
 of advance sales tax paid by the dealer during the reporting period,
 pursuant to this Subsection, the dealer claiming the refund or credit has retained the
 invoices evidencing the amount of tax paid. If the amount of advance sales tax paid
during any reporting period greater than the tax collected by the dealer for the reporting
 period, the excess amount shall be allowed as a refund or credit against the tax
 collected by the dealer during the succeeding period or periods.

(d) Wholesalers collecting advance sales taxes as hereinabove
 provided shall be allowed a 0.935 percent deduction from the amount
 of advance sales tax collected and remitted to the secretary as
 compensation for the collection. This compensation shall be allowed
 only if the payment of the wholesaler is timely paid and the return is
 timely filed.

(5) Parishes, municipalities, school boards, and other local
 governing authorities that levy a sales tax are prohibited from
 requiring manufacturers, wholesalers, jobbers, or suppliers to collect
 advance local sales taxes from dealers.

(6) Absorption of the tax as defined in this Section by any
 wholesaler shall constitute a misdemeanor and, upon conviction, shall
 be punishable by a fine of not more than two thousand dollars, or by
 imprisonment in the parish jail for not more than two years, or both.

AMENDMENT NO. 4
On page 1, line 10, delete "B." and insert "C."

AMENDMENT NO. 5
On page 2, line 29, after "Louisiana" insert "or any motor vehicle
dealer licensed pursuant to Title 32 of the Louisiana Revised Statutes
of 1950"

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

HOUSE BILL NO. 62—
BY REPRESENTATIVES LEGER AND CARPENTER
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.

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. 62 by Representative Jackson

AMENDMENT NO. 1
On page 5, at the beginning of line 10, delete "a  political
 subdivision"

AMENDMENT NO. 2
On page 3, at the beginning of line 10, delete "a political
 subdivision"

AMENDMENT NO. 3
On page 77, line 26, change "October 1, 2017" to "April 1, 2021"

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 Committee on
Senate and Governmental Affairs

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

February 26, 2016

To the President and Members of the Senate:

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

The following Senate Concurrent Resolution has been properly
enrolled:

SENATE CONCURRENT RESOLUTION NO. 4—
BY SENATORS STAUB, ALARIO, ALLAIN, APPEL, BARRIE,
MONROE, BURGESS, CHABERT, COLEBROOK, CONREY,
DONAHUE, ERSEY, FANNIN, GATTI, HEWITT, HUMPHREY,
LUNGAU, MILIKOVIC, MILLS, MIQUELLE, MORRELL, MORRISH,
PEACOCK, PERRY, RICKER, SMITH, SMITH, THOMPSON,
WALSWORTH, WARD AND WHITE
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.

Respectfully submitted,
KAREN CARTER PETEERSON
Chairman
ATTENDANCE ROLL CALL

PRESENT

Mr. President
Allain
Appel
Barrow
Bishop
Boudreaux
Brown
Carter
Chabert
Claitor
Colomb
Donahue
Erdey
Total - 37

Fannin
Gatti
Hewitt
Johns
LaFleur
Lambert
Long
Lunceau
Martiny
Milkovich
Mills
Mizell
Morrell

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

ABSENT

Cortez
Total - 2

Perry

Leaves of Absence

The following leaves of absence were asked for and granted:

Cortez 1 Day
Perry 1 Day

Announcements

The following committee meetings for February 29, 2016, were announced:

Finance 1:30 P.M. Room A
Revenue & Fiscal Affairs 1:30 P.M. Hainkel Room

Adjournment

On motion of Senator Peacock, at 5:25 o'clock P.M. the Senate adjourned until Monday, February 29, 2016, at 5:00 o'clock P.M.

The President of the Senate declared the Senate adjourned.

GLENN A. KOEPP
Secretary of the Senate

DIANE O' QUIN
Journal Clerk