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

**FIRST DAY'S PROCEEDINGS**
Forty-Fourth Extraordinary Session of the Legislature
Under the Adoption of the Constitution of 1974

Senate Chamber
State Capitol
Baton Rouge, Louisiana

Tuesday, May 22, 2018

The Senate was called to order at 4:15 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**

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<tr>
<th>Mr. President</th>
<th>Johns Peacock</th>
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<tbody>
<tr>
<td>Allain</td>
<td>LaFleur Price</td>
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<tr>
<td>Appel</td>
<td>Long Riser</td>
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<td>Claitor</td>
<td>Milkovich Smith, G.</td>
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<td>Erdey</td>
<td>Mills Walsworth</td>
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<td>Fannin</td>
<td>Mizell Ward</td>
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<tr>
<td>Hewitt</td>
<td>Morrish White</td>
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<td><strong>Total - 21</strong></td>
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**ABSENT**

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<th>Barrow Cortez Morrell</th>
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<td>Bishop Donahue Perry</td>
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<td>Boudreaux Gatti Peterson</td>
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<td>Carter Lambert Smith, J.</td>
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<td>Chabert Luneau Tarver</td>
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<td>Colomb Martiny Thompson</td>
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The President of the Senate announced there were 21 Senators present and a quorum.

**Prayer**

The prayer was offered by Father Seth Donald, 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 Mills, the reading of the Journal was dispensed with and the Journal of May 18, 2018, was adopted.

**Petitions, Memorials and Communications**

The following petitions, memorials and communications were received and read:

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**STATE OF LOUISIANA**

**OFFICE OF THE GOVERNOR**

**BATON ROUGE, LOUISIANA**

**PROCLAMATION NUMBER 80 JBE 2018**

By virtue of the authority vested in me by Paragraph B of Section 2 of Article III of the Constitution of Louisiana, I, John Bel Edwards, Governor of the state of Louisiana, HEREBY CALL AND CONVENE THE LEGISLATURE OF LOUISIANA INTO EXTRAORDINARY SESSION to convene at the State Capitol, in the city of Baton Rouge, Louisiana, during fourteen calendar days, beginning at 4:00 o'clock p.m. on the 22nd day of May, 2018, and ending no later than the 4th day of June, 2018. The power to legislate at such session shall be limited, under penalty of nullity, to the following specified enumerated objects:

- **ITEM NO. 1**: To legislate to provide for making supplemental appropriations for the Fiscal Year 2017-2018.
- **ITEM NO. 2**: To legislate to provide for the ordinary operating expenses of state government for the Fiscal Year 2018-2019.
- **ITEM NO. 3**: To legislate to appropriate funds for the expenses of the judiciary for the Fiscal Year 2018-2019.
- **ITEM NO. 4**: To legislate to appropriate funds for the expenses of the legislature for the Fiscal Year 2018-2019.
- **ITEM NO. 5**: To legislate to appropriate funds for the ancillary expenses of state government for the Fiscal Year 2018-2019.
- **ITEM NO. 6**: To legislate to provide for making supplemental appropriations for the Fiscal Year 2018-2019 for the ordinary operation expenses of state government, for the expense of the Legislature, and for the expenses of the judiciary.
- **ITEM NO. 7**: To legislate to provide for the Revenue Sharing Distribution for the Fiscal Year 2018-2019.
- **ITEM NO. 8**: To legislate with regard to the capital outlay budget and the capital outlay program for the Fiscal Year 2018-2019.
- **ITEM NO. 9**: To legislate with regard to the Omnibus Bond Authorization Act of 2018.
- **ITEM NO. 10**: To legislate with regard to the transfer, dedication, deposit, use and appropriation of monies in state funds.
- **ITEM NO. 11**: To legislate with regard to statutory dedications.
- **ITEM NO. 12**: To legislate with regard to fees.
- **ITEM NO. 13**: To legislate with regard to the brackets for state income tax.
- **ITEM NO. 14**: To legislate with regard to the taxation of the sales of services.
- **ITEM NO. 15**: To legislate with regard to Act 126 of the 2015 Regular Session.
ITEM NO. 16: To legislate with regard to Act 123 of the 2015 Regular Session.

ITEM NO. 17: To legislate with regard to Act 109 of the 2015 Regular Session.

ITEM NO. 18: To legislate with regard to Act 26 of the First Extraordinary Session of 2016.

ITEM NO. 19: To legislate with regard to Act 25 of the First Extraordinary Session of 2016.

ITEM NO. 20: To legislate with regard to the deductibility of excess federal itemized personal deductions in computing state income taxes.

ITEM NO. 21: To legislate with regard to tax credits and rebates.

ITEM NO. 22: To legislate with regard to the imposition, collection and remittance of sales and use tax under R.S. 47:302, 321, 321.1 and 331.

ITEM NO. 23: To legislate with regard to exemptions and exclusions from state sales and use tax.

ITEM NO. 24: To legislate with regard to the exemption from taxation for the sale or use of natural gas, water, steam, electric power or energy sold for non-residential use and consumption and any other exemptions provided in those portions of Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 that provide exemptions for business utilities from the taxes imposed therein.

ITEM NO. 25: To legislate with regard to the tax credits for ad valorem taxes paid on vessels operating in Outer Continental Shelf Lands Act Waters and on public service properties by telephone companies.

ITEM NO. 26: To legislate with regard to the imposition, collection and remittance of sales and use tax under R.S. 47:302 and to amend the definition of dealer.

ITEM NO. 27: To legislate with regard to the sales and use tax rebate, the project facility expense rebate, and the investment tax credit under the Enterprise Zone, Quality Jobs and Competitive Project Payroll Programs.

ITEM NO. 28: To legislate with regard to the tax treatment of refunds in computing corporate income tax.

ITEM NO. 29: To legislate with regard to depreciation and expensing of property for purposes of state income tax.

ITEM NO. 30: To legislate with regard to the Deepwater Horizon Economic Damages Collection Fund.

ITEM NO. 31: To legislate with regard to R.S. 39:52.1.

ITEM NO. 32: To legislate with regard to state expenditure reporting.

IN WITNESS WHEREOF, I have set my hand officially and caused to be affixed the Great Seal of Louisiana, at the Capitol, in the City of Baton Rouge, on this 14th day of May, 2018.

JOHN BEL EDWARDS
Governor of Louisiana

ATTEST BY THE SECRETARY OF STATE
R. KYLE ARDOIN
Secretary of State

Rules Suspended

Senator Long asked for and obtained a suspension of the rules for the purpose of taking up at this time.

Introduction of Senate Resolutions

Senator Long asked for and obtained a suspension of the rules to introduce and read Senate Resolutions a first and second time and act upon them.

SENATE RESOLUTION NO. 1

A RESOLUTION

BE IT RESOLVED by the Senate of the State of Louisiana that a Committee of five be appointed to notify the House of Representatives that the Senate is now duly convened and organized and prepared to transact such business as may be brought before it.

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

In compliance with the resolution the President of the Senate appointed the following Committee:


SENATE RESOLUTION NO. 2

A RESOLUTION

BE IT RESOLVED by the Senate of the State of Louisiana that a Committee of six be appointed to act with such a Committee as the House of Representatives may appoint to notify the Governor that the Legislature is now duly convened and organized and prepared to transact such business as may be brought before it.

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

In compliance with the resolution the President of the Senate appointed the following Committee:

Senators Gary Smith, Ward, Claitor, Riser and Price.

Reports of Committees

The Committee appointed to notify the Governor that the Senate had convened and was prepared to transact business reported it had performed that duty. The President of the Senate thanked the Committee and discharged it.
The Committee appointed to notify the House of Representatives that the Senate had convened and was prepared to transact business reported it had performed that duty. The President of the Senate thanked the Committee and discharged it.

Committee from the House of Representatives

A Committee from the House of Representatives appeared before the Bar of the Senate and informed the Senate that the House of Representatives was organized and ready to proceed with business.

Senator Riser asked for and obtained a suspension of the rules to read Senate Resolutions a first and second time.

SENATE RESOLUTION NO. 3—
BY SENATORS RISER, ALARIO, ALLAIN, APPEL, CHABERT, CLAITOR, CORTEZ, DONAHUE, FANNING, GATTI, HEWITT, JOHNS, LAFLEUR, LING, LUNEAU, MARTIN, MILIKOVICH, MILLS, MIZE, MORRELL, PEACOCK, PERRY, JOHN SMITH, TARVER, THOMPSON, WALSWORTH, WARD AND WHITE
A RESOLUTION
To commend and congratulate the modern state of Israel on the occasion of the seventieth anniversary of its establishment, to recognize the contributions of Israel to humankind, to express support for the people of Israel for their right to live in freedom and to defend their land and their country, and to extend best wishes to the state of Israel and to the Israeli people for a peaceful and prosperous future.

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

SENATE RESOLUTION NO. 4—
BY SENATOR MARTINY
A RESOLUTION
To designate May 20 through May 26, 2018, as Emergency Medical Services Week, highlighting the theme of “EMS Strong: Always in Service”.

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

SENATE RESOLUTION NO. 5—
BY SENATOR WALSWORTH
A RESOLUTION
To commend and congratulate the Ouachita Parish High School Lady Lions girls softball team on winning the 2018 Class 5A state championship.

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

SENATE RESOLUTION NO. 6—
BY SENATOR WHITE
A RESOLUTION
To commend Baton Rouge police officer Deena Weissberg for her efforts to raise funds for Back the Blue of Baton Rouge.

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

SENATE RESOLUTION NO. 7—
BY SENATOR THOMPSON
A RESOLUTION
To commend and congratulate the players and coaches of the Rayville Junior High School Lady Hornets basketball team on winning the 2017 Louisiana State Games Middle School 8th Grade Championship.

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

Introduction of Senate Bills and Joint Resolutions

To enact R.S. 39:100.22, relative to special treasury funds; to establish the Overcollections and Deficit Management Fund as a special fund in the state treasury; to provide for the transfer, dedication, use, investment, and appropriation of funds in the

Introduce Senate Concurrent Resolutions

SENATE CONCURRENT RESOLUTION NO. 1—
BY SENATOR PEACOCK
A CONCURRENT RESOLUTION
To commend Lyn Rollins upon being awarded the Distinguished Service Award in Sports Journalism by the Louisiana Sports Hall of Fame.

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

SENATE CONCURRENT RESOLUTION NO. 2—
BY SENATOR MARTINY
A CONCURRENT RESOLUTION
To commend Jack Hains on being named to the 2018 Louisiana Sports Hall of Fame.

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

Introduction of Senate Bills and Joint Resolutions

To provide for the transfer of certain monies from funds established by law or the Constitution of Louisiana to the state general fund in accordance with the provisions of Article VII, Section 10(F)(2)(b) of the Constitution of Louisiana; 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 BILL NO. 1—
BY SENATOR ALLAIN
AN ACT
To provide for the transfer of certain monies from funds established by law or the Constitution of Louisiana to the state general fund in accordance with the provisions of Article VII, Section 10(F)(2)(b) of the Constitution of Louisiana; 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.

SENATE BILL NO. 2—
BY SENATOR CLAITOR
AN ACT
To amend and reenact R.S. 47:551(D)(8)(a), relative to the distribution of the local avails of the automobile rental tax; to provide for the dedication of certain avails collected in East Baton Rouge Parish; 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.

SENATE BILL NO. 3—
BY SENATOR JOHNS
AN ACT
To amend and reenact the introductory paragraph of R.S. 51:1787(A)(1)(a)(iv), R.S. 51:1787(A)(1)(a)(iv)(b) and (cc), 2455(D)(3) and 2457(B)(3)(b) and (c), relative to the administration of incentive rebates; to change the application period for certain incentive rebates; to provide for issuance of rebate payments for certain tax incentive programs; 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.

SENATE BILL NO. 4—
BY SENATOR LAFLEUR
AN ACT
To enact R.S. 39:100.22, relative to special treasury funds; to establish the Overcollections and Deficit Management Fund as a special fund in the state treasury; to provide for the transfer, dedication, use, investment, and appropriation of funds in the
state treasury; 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 BILL NO. 5—
BY SENATOR LAFLEUR

AN ACT

To amend and reenact R.S. 39:91(B) and (E) and to enact Subpart F-2 of Part II-A of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:99.51 through 99.69, relative to the issuance of bonds to securitize the state's allocation of the economic damage settlement of the Deepwater Horizon oil spill economic damage litigation; to create the Louisiana New Roads and Infrastructure Corporation; to provide for the qualifications of the members of the corporation; to provide for the authority of the corporation to issue bonds; to provide for the pledge and transfer of certain assets of the state to the corporation; to provide for the deposit of the proceeds of the bonds into the Deepwater Horizon Economic Damages Collection Fund; to provide for the use of the moneys in the Deepwater Horizon Economic Damages Collection Fund; to authorize the financing, purchase, ownership, and management of payments from the Deepwater Horizon economic damage settlement; to provide for the security for the payment of the bonds; to provide for bond validation actions; to provide for tax exemptions; to provide for ancillary contracts and derivative instruments; 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 BILL NO. 6—
BY SENATOR LUNEAU

AN ACT

To amend and reenact R.S. 51:1787(A)(1)(a)(iv) and (b), 2455(A) and (D)(3), 2457(B)(3)(b) and (c), 3121(C)(3)(b)(i) and (4)(c), and Section 6 of Act No. 126 of the 2015 Regular Session of the Legislature, to enact R.S. 51:2456(B)(1)(a)(iv) and (b)(iv), and to repeal Section 3 of Act No. 126 of the 2015 Regular Session of the Legislature and Section 2 of Act No. 28 of the 2016 First Extraordinary Session of the Legislature, relative to limitations on tax incentive rebate programs; to provide for issuance of rebate payments for certain tax incentive programs; 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.

SENATE BILL NO. 7—
BY SENATOR MORRELL

AN ACT

To amend and reenact R.S. 47:302(V)(1), relative to sales tax administration; to provide a definition of dealer for purposes of the sales tax on online and catalog sales; 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.

SENATE BILL NO. 8—
BY SENATOR MORRELL

AN ACT

To amend and reenact R.S. 47:301(1)(a), relative to individual income tax; to provide for an increase of the earned income tax credit against state tax; 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.

SENATE BILL NO. 9—
BY SENATOR MORELL

A JOINT RESOLUTION

Proposing to amend Article VII, Section 2 of the Constitution of Louisiana, relative to limitations on taxation; to require a two-thirds vote of each house of the legislature for the creation, renewal, or expansion of a tax credit or rebate; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

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

SENATE BILL NO. 10—
BY SENATOR PEACOCK

AN ACT

To amend and reenact R.S. 47:297.8(A), relative to individual income tax; to provide for an increase of the earned income tax credit against state tax; 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.

SENATE BILL NO. 11—
BY SENATOR PEACOCK

AN ACT

To amend and reenact R.S. 47:227, 265, 287.664, 297(C)(1), (H)(1) and (5), 6012(E), 6023(I) and (J), and 6032(F) and to enact R.S. 47:34(G), 35(E), 37(I), 287.749(F), 287.753(E), 287.755(J), 287.758(D), 297(I)(4) and (K)(4), 3204(M), 3206, 4307, 6004(D), 6005(H) and (I), 6006(G) and (H), 6006.1(H) and (I), 6008(E), 6009(G) and (H), 6013(E) and (F), 6014(G) and (H), 615(M) and (N), 616(E) and (K), 616.1(I) and (P), 617(D), 618(G), 619(B), 620(H), 6201(K), 6202(K) and (M), 6205(F), 6032(I), 6034(L), 6035(J), 6015(C) and (D), 6107(D) and (E), 6301(D) and (E), and 6331(I) and (J) and R.S. 51:1787(L), 2357, 2399(3)(C), 2399.7, 2463, and 3121(H) and (I), relative to tax credits and rebates; to provide termination dates for certain business credits and rebates; to stabilize the annual expenditures associated with tax incentive programs; 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.

SENATE BILL NO. 12—
BY SENATOR PEACOCK

AN ACT

To enact R.S. 47:301(10)(a), relative to state sales and use tax on water sold for residential use; to exempt water for residential use from state sales and use tax when a residence is not separately metered; 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.

SENATE BILL NO. 13—
BY SENATOR WARD

AN ACT

To enact Subpart D of Part I of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:16.1 through 16.12, and to repeal R.S. 39:6(C), relative to the reporting of expenditures on the state's fiscal transparency website; to provide for the statewide implementation of the enterprise resource planning system; to provide the duties of the commissioner of administration relative to the information to be accessible on the website; to provide definitions; to provide for the information to be included on the website; to provide that the appropriation acts for the executive, judicial, and legislative branches of government be included on the website; to provide for links to the websites of state agencies, the legislature, the judiciary, and the legislative auditor; to provide relative to the
reporting of contracts, expenditures, and incentive expenditures; to provide relative to reporting by the state retirement systems and the state treasurer; to provide for reports and audits to be published on the website; to provide for free public use of the website; to provide for an employment and salary database; to provide for the information which shall be excluded from the website; to provide relative to the schedule for the completion and maintenance of the website; to provide for the reporting of the use of state funds by the recipient of state funds; to provide for audits; to provide relative to the authority of the division of administration to expenditures of the legislature or the judiciary; 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 BILL NO. 14—
BY SENATOR MORRELL
AN ACT
To enact the Omnibus Bond Authorization Act of 2018, relative to the implementation of a five-year capital improvement program; to provide for the repeal of certain prior bond authorizations; to provide for new bond authorizations; to provide for authorization and sale of such bonds by the State Bond Commission; to provide relative to the submission of capital outlay applications; to provide with respect to the resubmission of certain capital outlay budget requests; 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.

Introduction of Senate Concurrent Resolutions

Senator Morrell asked for and obtained a suspension of the rules to read Senate Concurrent Resolutions a first and second time.

SENATE CONCURRENT RESOLUTION NO. 3—
BY SENATOR MORRELL
A CONCURRENT RESOLUTION
To adopt Joint Rule 21 of the Joint Rules of Order of the Senate and House of Representatives, relative to legislative instruments that enact or amend tax preferences; to require that all legislative instruments enacting or amending tax preferences include a sunset date, a cost-benefit analysis requirement, and a stated policy goal.

The resolution was read by title and referred by the President to the Committee on Senate and Governmental Affairs.

Rules Suspended

Senator LaFleur asked for and obtained a suspension of the rules to allow the Senate Committee on Finance to meet without the required 1:00 P.M. posting time.

ATTENDANCE ROLL CALL

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<td>Hewitt</td>
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<td>Johns</td>
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Leaves of Absence

The following leaves of absence were asked for and granted:

Chabert 1 Day Colomb 1 Day
Cortez 1 Day Donahue 1 Day
Gatti 1 Day Lambert 1 Day
Martiny 1 Day Perry 1 Day
Peterson 1 Day Smith, J. 1 Day
Tarver 1 Day

Announcements

The following committee meetings for May 23, 2018, were announced:

Finance 9:00 A.M. Room A

Adjournment

On motion of Senator Thompson, at 5:15 o'clock P.M. the Senate adjourned until Wednesday, May 23, 2018, at 4:00 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