

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

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**SEVENTH 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

Thursday, May 31, 2018

The Senate was called to order at 3:35 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	Gatti	Riser
Allain	Hewitt	Smith, G.
Appel	Long	Smith, J.
Boudreaux	Martiny	Thompson
Claitor	Mizell	Walsworth
Cortez	Morrish	Ward
Donahue	Perry	White
Erdey	Peterson	
Fannin	Price	
Total - 25		

**ABSENT**

Barrow	Johns	Mills
Bishop	LaFleur	Morrell
Carter	Lambert	Peacock
Chabert	Luneau	Tarver
Colomb	Milkovich	
Total - 14		

The President of the Senate announced there were 25 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 Gary Smith, the reading of the Journal was dispensed with and the Journal of May 30, 2018, was adopted.

**Introduction of  
Senate Concurrent Resolutions**

**SENATE CONCURRENT RESOLUTION NO. 20—**  
BY SENATOR LONG

**A CONCURRENT RESOLUTION**

To commend, posthumously, Paul Candies upon 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.

**Senate Resolutions on  
Second Reading**

**SENATE RESOLUTION NO. 18—**  
BY SENATOR LONG

**A RESOLUTION**

To commend the Northwestern State University baseball team on winning the 2018 Southland Conference Tournament and for qualifying to compete in the National College Athletic Association Division I Baseball Regional Tournament in Corvallis, Oregon.

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

**SENATE RESOLUTION NO. 19—**  
BY SENATOR APPEL

**A RESOLUTION**

To commend Jenna Conway for her years of service with the state Department of Education and to the children of Louisiana.

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

**SENATE RESOLUTION NO. 20—**  
BY SENATOR MILLS

**A RESOLUTION**

To commend the Episcopal School of Acadiana boys soccer team for winning the 2018 Louisiana High School Athletic Association Class B state championship.

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

**SENATE RESOLUTION NO. 21—**  
BY SENATOR GATTI

**A RESOLUTION**

To commend the Kingston Elementary School archery team on winning the Elementary National Championship in the NASP Tournament and finishing fourth in the NASP®/IBO 3-D competition.

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

**Senate Concurrent Resolutions on  
Second Reading**

**SENATE CONCURRENT RESOLUTION NO. 19—**  
BY SENATOR MORRISH AND REPRESENTATIVE NANCY LANDRY  
**A CONCURRENT RESOLUTION**

To commend Scott M. Richard for his service to the Louisiana School Board Association.

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

**ROLL CALL**

The roll was called with the following result:

**YEAS**

Mr. President	Erdey	Price
Allain	Fannin	Riser
Appel	Gatti	Smith, G.
Bishop	Hewitt	Smith, J.
Boudreaux	Long	Tarver
Carter	Martiny	Thompson
Chabert	Mizell	Walsworth
Claitor	Morrish	Ward
Cortez	Perry	White
Donahue	Peterson	
Total - 29		

**NAYS**

Total - 0

May 31, 2018

ABSENT

Barrow	Lambert	Morrell
Colomb	Luneau	Peacock
Johns	Milkovich	
LaFleur	Mills	
Total - 10		

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

Message from the House

ASKING CONCURRENCE IN HOUSE BILLS AND JOINT RESOLUTIONS

May 31, 2018

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. 1	HB No. 13	HB No. 17
HB No. 33	HB No. 34	HB No. 35

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

House Bills and Joint Resolutions

Senator Allain 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. 1—  
BY REPRESENTATIVE HENRY  
AN ACT

Making annual appropriations for Fiscal Year 2018-2019 for the ordinary expenses of the executive branch of state government, pensions, public schools, public roads, public charities, and state institutions and providing with respect to the expenditure of said appropriations.

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

HOUSE BILL NO. 13—  
BY REPRESENTATIVE JACKSON  
AN ACT

To amend and reenact R.S. 47:158(C) and (D), 287.73(C)(4), and 287.745(B) and Section 6 of Act No. 123 of the 2015 Regular Session of the Legislature, relative to corporate income tax; to provide relative to certain exclusions, exemptions, and deductions; to provide for continued effectiveness of reductions; 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. 17—  
BY REPRESENTATIVE FOIL  
AN ACT

To amend and reenact R.S. 47:339(A)(2) and (B)(3) and to enact R.S. 47:301(4)(m), relative to sales and use tax; to provide with respect to collection and reporting of sales and use taxes; to provide for the definition of dealer; 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. 33—  
BY REPRESENTATIVE HENRY  
AN ACT

To appropriate funds for Fiscal Year 2018-2019 to make supplemental appropriations to defray the expenses of the legislature, including the House of Representatives and the Senate, the Legislative Auditor, the Legislative Fiscal Office, the Legislative Budgetary Control Council, and the Louisiana State Law Institute; 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.

HOUSE BILL NO. 34—  
BY REPRESENTATIVE HENRY  
AN ACT

To appropriate funds for Fiscal Year 2018-2019 to make supplemental appropriations to defray the expenses of the Louisiana 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.

HOUSE BILL NO. 35—  
BY REPRESENTATIVE HENRY  
AN ACT

To appropriate funds for Fiscal Year 2018-2019 to make supplemental appropriations for the ordinary operating expenses of state government; 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.

Message from the House

ASKING CONCURRENCE IN HOUSE CONCURRENT RESOLUTIONS

May 31, 2018

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. 2

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

**House Concurrent Resolutions  
on First Reading**

**HOUSE CONCURRENT RESOLUTION NO. 2—**  
BY REPRESENTATIVES BILLIOT, CONNICK, AND LYONS AND  
SENATOR ALARIO  
A CONCURRENT RESOLUTION  
To express the condolences of the Legislature of Louisiana upon the  
death of Oristile Horace "O.H." Guidry, III.

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

**House Concurrent Resolutions on  
Second Reading**

**HOUSE CONCURRENT RESOLUTION NO. 1—**  
BY REPRESENTATIVE IVEY  
A CONCURRENT RESOLUTION  
To urge and request that certain information concerning the unfunded  
accrued liabilities of the state retirement systems be included in  
the listing of nondiscretionary expenses contained in the  
executive budget and supporting document.

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

**Reports of Committees**

The following reports of committees were received and read:

**REPORT OF COMMITTEE ON**

**FINANCE**

Senator Eric LaFleur, Chairman on behalf of the Committee on  
Finance, submitted the following report:

May 31, 2018

To the President and Members of the Senate:

I am directed by your Committee on Finance to submit the  
following report:

**SENATE BILL NO. 18—**  
BY SENATOR MORRELL  
AN ACT  
To enact R.S. 47:1524.1, relative to tax credits; to create a registry  
for tax credits with carryforwards; to provide for administration  
of the registry; and to provide for related matters.

Reported with amendments.

Respectfully submitted,  
ERIC LAFLEUR  
Chairman

**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:

May 30, 2018

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. 22—**  
BY SENATOR MORRELL  
A JOINT RESOLUTION  
Proposing to repeal Article III, Section 16(B) of the Constitution of  
Louisiana, relative to the revenue and appropriation; to  
eliminate the requirement that measures raising money or  
appropriating money must originate in the House of  
Representatives; and to specify an election for submission of the  
proposition to electors; and provide a ballot proposition.

Reported favorably.

**SENATE BILL NO. 23—**  
BY SENATOR MORRELL  
AN ACT  
To amend and reenact the introductory paragraph of R.S.  
51:1787(A), R.S. 51:1787(A)(1)(c), and the introductory  
paragraph of R.S. 51:2456(B)(1) and to enact R.S.  
51:1787(A)(1)(d) and 2456(C), relative to tax credits and  
rebates; to change certain rebates to nonrefundable tax credits;  
and to provide for related matters.

Reported with amendments.

**HOUSE BILL NO. 3—**  
BY REPRESENTATIVE ABRAMSON  
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 require approval of  
the commissioner of administration under certain circumstances;  
to require the capital outlay application to include certain  
information; to provide relative to line of credit  
recommendations for capital outlay projects; to require the  
approval of certain line of credit recommendations; to provide  
for an effective date; and to provide for related matters.

Reported with amendments.

**HOUSE BILL NO. 12—**  
BY REPRESENTATIVE LEGER  
AN ACT  
To amend and reenact R.S. 47:339(A)(2) and (B)(3) and to enact R.S.  
47:301(4)(m), relative to sales and use tax; to provide with  
respect to collection and reporting of sales and use taxes;  
to provide for the definition of dealer; to provide for effectiveness;  
and to provide for related matters.

Reported with amendments.

**HOUSE BILL NO. 18—**  
BY REPRESENTATIVE JACKSON  
AN ACT  
To amend and reenact R.S. 47:33(A)(5) and Section 4 of Act No. 109  
of the 2015 Regular Session of the Legislature, to enact R.S.  
47:33(A)(7), relative to the individual income tax credit for  
taxes paid to other states; to repeal provisions providing for an  
increase in the credit; to limit the amount of the credit; to  
authorize a deduction of income taxes paid to other states under  
certain circumstances; to provide for effectiveness; and to  
provide for related matters.

Reported with amendments.

**HOUSE BILL NO. 27—**  
BY REPRESENTATIVE LANCE HARRIS  
AN ACT  
To amend and reenact R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S),  
(T), (X)(introductory paragraph), (AA)(introductory paragraph),  
(AA)(29) through (31), and (AA)(32)(introductory paragraph),  
321(H)(2) through (6), and (I) through (K), and 321.1(A)

through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R), to enact R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and use taxes; to provide for the tax rate; to provide for the applicability of certain exclusions and exemptions applicable to certain taxes; to provide for effectiveness; and to provide for related matters.

Reported with amendments.

HOUSE BILL NO. 28—  
BY REPRESENTATIVE ABRAMSON  
AN ACT

To appropriate funds from certain sources in specific amounts for the making of supplemental appropriations to the capital outlay budget for Fiscal Year 2018-2019; to provide for an effective date; and to provide for related matters.

Reported with amendments.

Respectfully submitted,  
JEAN-PAUL "JP" MORRELL  
Chairman

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

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

SENATE BILL NO. 18—  
BY SENATOR MORRELL  
AN ACT

To enact R.S. 47:1524.1, relative to tax credits; to create a registry for tax credits with carryforwards; to provide for administration of the registry; and to provide for related matters.

Reported with amendments by the Committee on Finance.

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Finance to Engrossed Senate Bill No. 18 by Senator Morrell

AMENDMENT NO. 1  
On page 1, line 9, delete "registration and"

AMENDMENT NO. 2  
On page 1, line 17, after "against" insert "income or corporation franchise"

AMENDMENT NO. 3  
On page 2, line 1, after "filed" change "on or" to "for an income tax period beginning before January 1, 2018, or for a franchise tax period beginning"

AMENDMENT NO. 4  
On page 2, line 2, after "shall" delete "not" and delete lines 3 and 4 and insert "include only credits receiving priority pursuant to R.S. 47:1675(B)(3) and (4) and shall not include credits allowed to be carried forward pursuant to R.S. 47:297.4(B)(2) or R.S. 47:6104(C)."

AMENDMENT NO. 5  
On page 2, line 6, delete "registered" and insert "recorded"

AMENDMENT NO. 6  
On page 2, line 9, delete "redeemed" and insert "utilized"

AMENDMENT NO. 7  
On page 2, lines 12 and 13, delete "or cannot be utilized within the year the credit is issued"

AMENDMENT NO. 8  
On page 2, line 18, change "hereinafter referred to" to "referred to in this Section"

AMENDMENT NO. 9  
On page 2, lines 18 and 19, delete "registration and"

AMENDMENT NO. 10  
On page 3, delete lines 1 through 5

AMENDMENT NO. 11  
On page 3, line 6, change "(4)" to "(3)"

AMENDMENT NO. 12  
On page 3, line 9, after "shall" delete "either"

AMENDMENT NO. 13  
On page 3, lines 9 and 10, delete "or register the credit with the department on or before November 15, 2019." and insert "on a return for the income tax period beginning on or after January 1, 2018, and before January 1, 2019, or the franchise tax period beginning on or after January 1, 2019, and before January 1, 2020."

AMENDMENT NO. 14  
On page 3, lines 11 and 12, delete "or registered on or before November 15, 2019" and insert "as provided in this Subparagraph"

AMENDMENT NO. 15  
On page 3, at the end of line 14, insert "The secretary shall not grant an exception unless the exception is first approved by the Joint Legislative Committee on the Budget."

AMENDMENT NO. 16  
On page 3, delete lines 17 and 18, and on line 19, delete "balance to carry forward, no registration is required." and insert "claim the full tax credit balance on a return for the income tax period beginning on or after January 1, 2018, and before January 1, 2019, or the franchise tax period beginning on or after January 1, 2019, and before January 1, 2020."

AMENDMENT NO. 17  
On page 3, line 20, delete "or registered"

AMENDMENT NO. 18  
On page 3, at the end of line 23, insert "The secretary shall not grant an exception unless the exception is first approved by the Joint Legislative Committee on the Budget."

AMENDMENT NO. 19  
On page 3, line 24, change "(5)" to "(4)"

AMENDMENT NO. 20  
On page 4, line 4, change "pursuant to the provisions of" to "by any lawful means, including those provided in"

AMENDMENT NO. 21  
On page 4, line 8, after "access." and before "Information" insert "(1)"

AMENDMENT NO. 22  
On page 4, between lines 11 and 12, insert the following:  
"(2) Notwithstanding the provisions of Paragraph (1) of this Subsection, the secretary shall include in the tax exemption budget the following information:  
(a) The number of businesses which receive each tax credit.  
(b) The parish or location of each business which receives a tax credit; provided, that if fewer than ten businesses receive a particular tax credit, the tax exemption budget may group such

tax credit with another tax credit which also has fewer than ten businesses receiving it.

(c) The information shall be displayed in a manner that identifies:

(i) The industry group by North American Industry Classification System sector.

(ii) The number of taxpayers by industry.

(iii) The total tax burden by industry group by individual tax before the credit.

(iv) The total value to each industry group for each credit.

(v) The total tax value by each industry group by individual tax of the tax collections after the credit.

(3) The items contained in Paragraph (2) of this Subsection shall be published to the extent that the information is available to the department, on a schedule to be determined by the secretary of the department, and fully implemented by the date of publication of the Fiscal Year 2018-2019 tax exemption budget on or before March 1, 2020. The secretary shall ensure that the publication shall not include confidential information."

#### AMENDMENT NO. 23

On page 4, line 14, after "Section." and before "The" insert "In addition to submitting the proposed rules to the appropriate standing committees of the legislature as required by the Administrative Procedure Act, the proposed rules shall be submitted to the Joint Legislative Committee on the Budget for approval prior to the rules being promulgated."

#### AMENDMENT NO. 24

On page 4, line 15, change "Paragraph (C)(4)" to "Paragraph (C)(3)"

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

#### SENATE BILL NO. 22—

BY SENATOR MORRELL

##### A JOINT RESOLUTION

Proposing to repeal Article III, Section 16(B) of the Constitution of Louisiana, relative to the revenue and appropriation; to eliminate the requirement that measures raising money or appropriating money must originate in the House of Representatives; and to specify an election for submission of the proposition to electors; and provide a ballot proposition.

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. 23—

BY SENATOR MORRELL

##### AN ACT

To amend and reenact the introductory paragraph of R.S. 51:1787(A), R.S. 51:1787(A)(1)(c), and the introductory paragraph of R.S. 51:2456(B)(1) and to enact R.S. 51:1787(A)(1)(d) and 2456(C), relative to tax credits and rebates; to change certain rebates to nonrefundable tax credits; 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. 23 by Senator Morrell

#### AMENDMENT NO. 1

On page 2, delete line 17 and insert: "his qualified expenditures to the extent his capitalized basis is"

#### AMENDMENT NO. 2

On page 2, line 23, delete "Final application" and insert "Application"

#### AMENDMENT NO. 3

On page 3, delete lines 2 through 5 and insert:

"(iv) This credit shall be allowed against the income tax for the taxable period in which the project is placed in service and against the franchise tax for the taxable period following the taxable period in which the project is placed in service. If the tax credit allowed pursuant to this Subparagraph exceeds the amount of such taxes due, any unused credit may be carried forward as a credit against subsequent tax liability for a period not to exceed ten years."

#### AMENDMENT NO. 4

On page 4, line 15, change "a taxpayer's" to "his"

#### AMENDMENT NO. 5

On page 4, line 21, delete "Final application" and insert "Application"

#### AMENDMENT NO. 6

On page 4, delete line 29 and on page 5, delete lines 1 through 3 and insert:

"(4) This credit shall be allowed against the income tax for the taxable period in which the project is placed in service and against the franchise tax for the taxable period following the taxable period in which the project is placed in service. If the tax credit allowed pursuant to this Subparagraph exceeds the amount of such taxes due, any unused credit may be carried forward as a credit against subsequent tax liability for a period not to exceed ten years."

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

#### HOUSE BILL NO. 3—

BY REPRESENTATIVE ABRAMSON

##### 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 require approval of the commissioner of administration under certain circumstances; to require the capital outlay application to include certain information; to provide relative to line of credit recommendations for capital outlay projects; to require the approval of certain line of credit recommendations; 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. 3 by Representative Abramson

#### AMENDMENT NO. 1

On page 1, line 7, after "requests;" delete the remainder of the line, and delete lines 8 through 10

May 31, 2018

AMENDMENT NO. 2

On page 1, line 11, delete "of credit recommendations;"

AMENDMENT NO. 3

On page 3, line 12, change "Act." to "Act or the provisions of this Act."

AMENDMENT NO. 4

On page 7, line 28, after "(1)(A) of" and before "House" insert "the Act which originated as"

AMENDMENT NO. 5

On page 8, line 5, after "(1)(B) of" and before "House" insert "the Act which originated as"

AMENDMENT NO. 6

On page 8, delete lines 19 through 30, and on page 9, delete lines 1 through 4

AMENDMENT NO. 7

On page 9, line 5, change "Section 12" to "Section 11"

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

HOUSE BILL NO. 12—

BY REPRESENTATIVE LEGER

AN ACT

To amend and reenact R.S. 47:339(A)(2) and (B)(3) and to enact R.S. 47:301(4)(m), relative to sales and use tax; to provide with respect to collection and reporting of sales and use taxes; to provide for the definition of dealer; 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. 12 by Representative Leger

AMENDMENT NO. 1

On page 1, delete lines 2 through 5, and insert:

"To amend and reenact R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A) through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R), to enact R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and use taxes; to provide for the tax rate; to provide for the applicability of certain exclusions and exemptions applicable to certain taxes; to provide for effectiveness; and to provide for related matters."

AMENDMENT NO. 2

On page 1, delete lines 7 through 20, on page 2 delete lines 1 through 29, and on page 3 delete lines 1 through 21 and insert:

"Section 1. R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A) through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R) are hereby amended and reenacted and R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W) are hereby enacted to read as follows: §301. Definitions

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

\* \* \*

(3)(a) "Cost price" means the actual cost of the articles of tangible personal property without any deductions therefrom on account of the cost of materials used, labor, or service cost, ~~except those service costs for installing the articles of tangible personal property if such cost is separately billed to the customer at the time of installation~~; transportation charges, or any other expenses whatsoever, or the reasonable market value of the tangible personal property at the time it becomes susceptible to the use tax, whichever is less.

\* \* \*

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

\* \* \*

(g)(i)(aa) The furnishing of repairs to ~~or the installation of~~ tangible personal property, ~~including but~~ The furnishing of repairs includes but is not restricted to the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office appliances and equipment. The installation of tangible personal property shall be taxable solely for purposes of the sales and use tax imposed by the state or any political subdivision whose boundaries are coterminous with those of the state.

\* \* \*

(16)

\* \* \*

(o)(i) ~~Solely for purposes of the imposition of the sales and use tax levied by the state under R.S. 47:302, 321, and 331, the For purposes of the imposition of the sales and use tax levied by the state and any political subdivision whose boundaries are coterminous with those of the state, the term "tangible personal property" shall not include machinery and equipment as defined in and subject to the requirements of R.S. 47:301(3)(i)(ii) Subitem (3)(i)(ii) of this Section~~ which is purchased by a utility regulated by the Public Service Commission or the council of the City of New Orleans. For the purposes of this Paragraph, the term "utility" shall mean a person regulated by the Public Service Commission or the council of the City of New Orleans who is assigned a North American Industrial Classification System Code 22111, Electric Power Generation, as it existed in 2002. Such utility shall also be considered a "manufacturer" for purposes of ~~R.S. 47:301(3)(i)(ii) Subitem (3)(i)(ii) of this Section.~~

\* \* \*

§302. Imposition of tax

\* \* \*

R.

\* \* \*

(2) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective from July 1, 2007, through June 30, 2018.

(3) Notwithstanding any other provision of law to the contrary which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective from January 1, 1998, through June 30, 2018.

\* \* \*

S. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision enacted during the 2004 First Extraordinary Session which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2007, through June 30, 2018.

T. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision enacted to make any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009, through June 30, 2018.

\* \* \*

X. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, for the period April 1, 2016, through ~~July 1, 2018~~ June 30, 2018, there shall be no ~~exclusions and exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied pursuant to the provisions of this Section except for exemptions and exclusions for sales or purchases of the following items and for those items enumerated in Subsection AA of this Section:~~

\* \* \*

AA. Notwithstanding any other provision of this Section to the contrary, except as provided in Paragraphs (29) through (32) of this Subsection, beginning July 1, 2016, through June 30, 2018, the following specific exclusions and exemptions shall be applicable to the tax levied pursuant to the provisions of this Section:

\* \* \*

(29) Beginning July 1, 2017, through June 30, 2018, the exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).

(30) Beginning July 1, 2017, through June 30, 2018, purchases and leases by qualifying radiation therapy treatment centers, as provided in R.S. 47:305.64.

(31) Beginning July 1, 2017, through June 30, 2018, sales and purchases of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

(32) Beginning October 1, 2017, through June 30, 2018:

\* \* \*

BB. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018 through June 30, 2023, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:

(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) Gasoline and other motor fuels subject to the state excise tax on fuel 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. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax.

(8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(l).

(10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).

(11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).

(12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.

(13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.

(14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).

(15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).

(16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).

(17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).

(18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).

(19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).

(20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).

(21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).

(22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).

(23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

(24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).

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

(26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).

(27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

(28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.

(29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.

(30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).

(31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

(32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).

(33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

(34) Work product of certain professionals as provided in R.S. 47:301(16)(e).

(35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).

(36) Sales through a coin-operated vending machine as provided in R.S. 47:301(10)(b)(i).

(37) Purchases by a private postsecondary academic degree-granting institution as provided in R.S. 47:301(10)(cc) and (18)(n).

(38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).

(39) Funeral directing services as provided in R.S. 47:301(14)(j).

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

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

(42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).

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

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

(45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).

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

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

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

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

(50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).

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

May 31, 2018

(52) Any advertising service rendered by an advertising business as provided in Subsection D of this Section.

(53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).

(54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).

(55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).

(56) 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).

(57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

(59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).

(60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).

(61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

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

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

(64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).

(65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).

(66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).

(67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).

(68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

(69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

(70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.

(71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).

(72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).

(73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

(74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).

(75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

(76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R.S. 47:305(D)(2).

(77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

(78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.

(79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.

(80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.

(81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

(82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.

(83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

(84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.

(85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.

(86) Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.

(88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).

(89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).

(90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).

(91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration or development of minerals as provided in R.S. 47:305(1).

(92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).

(93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.

(94) Sales of gasohol as provided in R.S. 47:305.28.

(95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.

(96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.

(97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).

(98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).

(99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).

(101) Purchase of consumables by paper and wood manufacturers and loggers as provided in R.S. 47:301(3)(k).

(104) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

(105) Purchases by a nonprofit electric cooperative as provided in R.S. 12:425.

(107) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.

(108) The sales tax holidays as established under R.S. 47:305.54 and 305.62.

(109) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468.

CC. The provisions of Subsection BB shall supercede and control to the extent of conflict with any other provision of law beginning July 1, 2018, through June 30, 2023.

§321. Imposition of tax

H.



\* \* \*

(2) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective from July 1, 2007, through June 30, 2018.

(3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009, through June 30, 2018.

(4) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305.63 shall be applicable, operable, and effective from July 1, 2009, through June 30, 2018.

(5) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305.64 shall be applicable, operable, and effective from July 1, 2009, through June 30, 2018.

(6) Notwithstanding any other provision of law to the contrary which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective from January 1, 1998, through June 30, 2018.

I. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision enacted during the 2004 First Extraordinary Session which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2007, through June 30, 2018.

J. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision enacted to make any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009, through June 30, 2018.

K. Notwithstanding the provisions of Subsection H of this Section or any other provision of this Chapter to the contrary, for taxable periods beginning on or after July 1, 2008, through June 30, 2018, the exemptions to the tax levied by this Section for electric power or energy, natural gas, steam, and water shall be applicable, operative, and effective.

\* \* \*

P. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2023, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:

(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) Gasoline and other motor fuels subject to the state excise tax on fuel 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. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax.

(8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(l).

(10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).

(11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).

(12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.

(13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.

(14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).

(15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).

(16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).

(17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(i) and (18)(a)(i).

(18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).

(19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).

(20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).

(21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).

(22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).

(23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

(24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).

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

(26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).

(27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

(28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.

(29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.

(30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).

(31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

(32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).

(33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

(34) Work product of certain professionals as provided in R.S. 47:301(16)(e).

(35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).

(36) Sales through a coin-operated vending machine as provided in R.S. 47:301(10)(b)(i).

(37) Purchases by a private postsecondary academic degree-granting institution as provided in R.S. 47:301(10)(cc) and (18)(n).

(38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).

(39) Funeral directing services as provided in R.S. 47:301(14)(j).

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

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

(42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).

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

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

(45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).

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

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

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

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

(50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).

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

(52) Any advertising service rendered by an advertising business as provided in R.S. 47:302(D).

(53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).

(54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).

(55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).

(56) 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).

(57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

(59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).

(60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).

(61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

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

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

(64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).

(65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).

(66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).

(67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).

(68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).

(69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(c)(i).

(70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.

(71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).

(72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).

(73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

(74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).

(75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

(76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R.S. 47:305(D)(2).

(77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

(78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.

(79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.

(80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.

(81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

(82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.

(83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

(84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.

(85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.

(86) Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.

(88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).

(89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).

(90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).

(91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration or development of minerals as provided in R.S. 47:305(I).

(92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).

(93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.

(94) Sales of gasohol as provided in R.S. 47:305.28.

(95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.

(96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.

(97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).

(98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).

(99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).

(102) Purchase of consumables by paper and wood manufacturers and loggers as provided in R.S. 47:301(3)(k).

(105) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(bb).

(106) Purchases by a nonprofit electric cooperative as provided in R.S. 12:425.

(108) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.

(109) The sales tax holidays as established under R.S. 47:305.54 and 305.62.

(110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468.

Q. The provisions of Subsection P of this Section shall supercede and control to the extent of conflict with any other provision of law beginning July 1, 2018, through June 30, 2023.  
§321.1. Imposition of tax

A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 331(A) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied an additional tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible personal property as defined in Chapter 2 of this Subtitle. The levy of said tax shall be as follows:

(1) At the rate of one-third of one percent of the sales price of each item or article of tangible personal property when sold at retail in this state, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.

(2) At the rate of one-third of one percent of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state, provided that there shall be no duplication of the tax.

B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a tax upon the lease or rental within this state of each item or article of tangible personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be as follows:

(1) At the rate of one-third of one percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined in Chapter 2 of this Subtitle, where the lease or rental of such property is in an established business, or part of an established business, or the same is incidental or germane to the business.

(2) At the rate of one-third of one percent of the monthly lease or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or rentee to the owner of the tangible personal property.

C. In addition to the tax levied on sales of services by R.S. 47:302(C), 321(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a tax upon all sales of services in this state, as those services are defined by Chapter 2 of this Subtitle, at the rate of one-third of one percent of the amounts paid or charged for the services.

E. ~~The provisions of this Section shall be inapplicable, inoperative, and of no effect after June 30, 2018 not terminate.~~

F. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provision of this Chapter, beginning April 1, 2016, through June 30, 2018, there shall be no exemptions, or and no exclusions as defined in R.S. 47:301, to the tax levied pursuant to the provisions of this Section, except for the sales or purchases of the following items:

(66) Beginning July 1, 2016, through June 30, 2018, in addition to those exclusions and exemptions provided for in Paragraphs (1) through (65) of this Subsection, the following exclusions and exemptions shall be allowable for purposes of the tax levied pursuant to the provisions of this Section:

(67) Beginning July 1, 2017, through June 30, 2018, in addition to those exclusions and exemptions provided for in Paragraphs (1) through (66) of this Subsection, the exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).

(68) Beginning July 1, 2017, through June 30, 2018, purchases and leases by qualifying radiation therapy treatment centers, as provided in R.S. 47:305.64.

(69) Beginning July 1, 2017, through June 30, 2018, sales and purchases of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

(70) Beginning October 1, 2017, through June 30, 2018:

I. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2023, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:

(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) Gasoline and other motor fuels subject to the state excise tax on fuel 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. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax.

(8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(l).

(10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).

(11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).

(12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.

(13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.

(14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).

(15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).

(16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).

(17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).

(18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).

(19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).

(20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).

(21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).

(22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).

(23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

(24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).

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

(26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).

(27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

(28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.

(29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.

(30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).

(31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

(32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).

(33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

(34) Work product of certain professionals as provided in R.S. 47:301(16)(e).

(35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).

(36) Sales through a coin-operated vending machine as provided in R.S. 47:301(10)(b)(i).

(37) Purchases by a private postsecondary academic degree-granting institution as provided in R.S. 47:301(10)(cc) and (18)(n).

(38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).

(39) Funeral directing services as provided in R.S. 47:301(14)(j).

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

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

(42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).

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

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

(45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).

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

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

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

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

(50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).

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

(52) Any advertising service rendered by an advertising business as provided in R.S. 47:302(D).

(53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).

(54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).

(55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).

(56) 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).

(57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

(59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).

(60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).

(61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

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

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

(64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).

(65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).

(66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).

(67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).

(68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(i).

(69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

(70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.

(71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).

(72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).

(73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

(74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).

(75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

(76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R.S. 47:305(D)(2).

(77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

(78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.

(79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.

(80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.

(81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

(82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.

(83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

(84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.

(85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.

(86) Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.

(88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).

(89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).

(90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).

(91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration of development of minerals as provided in R.S. 47:305(l).

(92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).

(93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.

(94) Sales of gasohol as provided in R.S. 47:305.28.

(95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.

(96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.

(97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).

(98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).

(99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).

(102) Purchase of consumables by paper and wood manufacturers and loggers as provided in R.S. 47:301(3)(k).

(105) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

(106) Purchases by a nonprofit electric cooperative as provided in R.S. 12:425.

(108) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.

(109) The sales tax holidays as established under R.S. 47:305.54 and 305.62.

(110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468.

J. The provisions of Subsection I shall supercede and control to the extent of conflict with any other provision of law beginning July 1, 2018.

\* \* \*

§331. Imposition of tax

\* \* \*

P.(1) For the period July 1, 2004, through ~~April 1, 2019~~ June 30, 2018, the exemptions to the tax levied by this Section for sales of steam, water, electric power, or energy, and natural gas shall be inapplicable, inoperable, and of no effect as to the tax levied by this Section.

(2) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective from July 1, 2007, through June 30, 2018.

(3) Notwithstanding any other provision of law to the contrary which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective from January 1, 1998, through June 30, 2018.

Q. Notwithstanding any other provision of the law to the contrary and specifically notwithstanding any provision enacted during the 2004 First Extraordinary Session which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2007, through March 31, 2016, and for all taxable periods on and after ~~April 1, 2019~~.

R. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision which is enacted to make any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009, through June 30, 2018.

\* \* \*

V. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2023, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:

(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) Gasoline and other motor fuels subject to the state excise tax on fuel 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. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax.

(8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(l).

(10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).

(11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).

(12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.

(13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.

(14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).

(15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).

(16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).

(17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(i) and (18)(a)(i).

(18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).

(19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).

(20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).

(21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).

(22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).

(23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

(24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).

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

(26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).

(27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).

(28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.

(29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.

(30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).

(31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

(32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).

(33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).

(34) Work product of certain professionals as provided in R.S. 47:301(16)(e).

(35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).

(36) Sales through a coin-operated vending machine as provided in R.S. 47:301(10)(b)(i).

(37) Purchases by a private postsecondary academic degree-granting institution as provided in R.S. 47:301(10)(cc) and (18)(n).

(38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).

(39) Funeral directing services as provided in R.S. 47:301(14)(j).

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

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

(42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).

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

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

(45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).

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

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

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

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

(50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).

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

(52) Any advertising service rendered by an advertising business as provided in R.S. 47:302(D).

(53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).

(54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).

(55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).

(56) 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).

(57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

(59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).

(60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).

(61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

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

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

(64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).

(65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).

(66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).

(67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).

(68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(i).

(69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).

(70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.

(71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).

(72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).

(73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).

(74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).

(75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

(76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R.S. 47:305(D)(2).

(77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).

(78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.

(79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.

(80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.

(81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

(82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.

(83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.

(84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.

(85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.

(86) Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.

(88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).

(89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).

(90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).

(91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration or development of minerals as provided in R.S. 47:305(I).

(92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).

(93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.

(94) Sales of gasohol as provided in R.S. 47:305.28.

(95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.

(96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.

(97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).

(98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).

(99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).

(102) Purchase of consumables by paper and wood manufacturers and loggers as provided in R.S. 47:301(3)(k).

(105) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

(106) Purchases by a nonprofit electric cooperative as provided in R.S. 12:425.

(108) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.

(109) The sales tax holidays as established under R.S. 47:305.54 and 305.62.

(110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468.

W. The provisions of Subsection V shall supercede and control to the extent of conflict with any other provision of law beginning July 1, 2018, through June 30, 2023.

Section 2. R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Legislature are hereby repealed in their entirety.

Section 3. The Louisiana State Law Institute is directed to renumber the Paragraphs within this Act.

Section 4. This Act shall become effective on July 1, 2018; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2018, or on the day following such approval by the legislature, whichever is later."

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

**HOUSE BILL NO. 18—**

BY REPRESENTATIVE JACKSON  
AN ACT

To amend and reenact R.S. 47:33(A)(5) and Section 4 of Act No. 109 of the 2015 Regular Session of the Legislature, to enact R.S. 47:33(A)(7), relative to the individual income tax credit for taxes paid to other states; to repeal provisions providing for an increase in the credit; to limit the amount of the credit; to authorize a deduction of income taxes paid to other states under certain circumstances; 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 Engrossed House Bill No. 18 by Representative Jackson

**AMENDMENT NO. 1**

On page 2, line 7, after "(7)" insert "(a)"

**AMENDMENT NO. 2**

On page 2, line 8, after "shareholder" delete the remainder of the line, delete lines 9 and 10, and insert: "that pays another state's entity level tax that is based solely upon net income included in the entity's federal taxable income without any capital component shall be allowed a deduction equal to their proportionate share of the entity level tax paid.

(b) The deduction pursuant to this Paragraph shall be allowed only to the extent that the proportionate share of the related income on the tax paid to the other state is included in the calculation of Louisiana taxable income that is reported on the Louisiana return of the individual partner or member."

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

**HOUSE BILL NO. 27—**

BY REPRESENTATIVE LANCE HARRIS  
AN ACT

To amend and reenact R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.I(A) through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R), to enact R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.I(I) and (J), and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and use taxes; to provide for the tax rate; to provide for the applicability of certain exclusions and exemptions applicable to certain taxes; 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. 27 by Representative Lance Harris

**AMENDMENT NO. 1**

On page 1, line 2, delete "R.S. 47:301(16)(o)(i)" and insert "R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i)"

**AMENDMENT NO. 2**

On page 1, line 14, delete "R.S. 47:301(16)(o)(i)" and insert "R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i)"

**AMENDMENT NO. 3**

On page 2, between lines 5 and 6, insert:

"(3)(a) "Cost price" means the actual cost of the articles of tangible personal property without any deductions therefrom on account of the cost of materials used, labor, or service cost, ~~except those service costs for installing the articles of tangible personal property if such cost is separately billed to the customer at the time of installation;~~ transportation charges, or any other expenses whatsoever, or the reasonable market value of the tangible personal property at the time it becomes susceptible to the use tax, whichever is less.

\* \* \*  
\* \* \*

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

(g)(i)(aa) The furnishing of repairs to or the installation of tangible personal property, ~~including but~~ The furnishing of repairs includes but is not restricted to the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office appliances and equipment. The installation of tangible personal property shall be taxable solely for purposes of the sales and use tax imposed by the state or any political subdivision whose boundaries are coterminous with those of the state.

AMENDMENT NO. 4  
On page 4, lines 16 and 17, delete "there shall be no exemptions, and no exclusions as defined or provided in R.S. 47:301," and insert "there shall be no exemptions and no exclusions"

AMENDMENT NO. 5  
On page 5, line 6, after "R.S. 47:301(10)(g)" insert: ", excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax"

AMENDMENT NO. 6  
On page 5, delete lines 9 and 10

AMENDMENT NO. 7  
On page 8, delete lines 16 and 17

AMENDMENT NO. 8  
On page 10, delete lines 28 and 29

AMENDMENT NO. 9  
On page 12, delete lines 1 and 2

AMENDMENT NO. 10  
On page 12, delete lines 5 through 10

AMENDMENT NO. 11  
On page 12, delete lines 15 and 16

AMENDMENT NO. 12  
On page 12, between lines 21 and 22 insert:  
"(108) The sales tax holidays as established under R.S. 47:305.54, 305.58, and 305.62."  
(109) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468."

AMENDMENT NO. 13  
On page 14, lines 12 and 13, delete "there shall be no exemptions, and no exclusions as defined or provided in R.S. 47:301," and insert "there shall be no exemptions and no exclusions"

AMENDMENT NO. 14  
On page 15, line 2, after "R.S. 47:301(10)(g)" insert: ", excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax"

AMENDMENT NO. 15  
On page 15, delete lines 5 and 6

AMENDMENT NO. 16  
On page 18, delete lines 13 and 14

AMENDMENT NO. 17  
On page 20, delete lines 26 and 27

AMENDMENT NO. 18  
On page 21, delete lines 27 and 28

AMENDMENT NO. 19  
On page 22, delete lines 1 and 2

AMENDMENT NO. 20  
On page 22, delete lines 5 through 10

AMENDMENT NO. 21  
On page 22, delete lines 15 and 16

AMENDMENT NO. 22  
On page 22, between lines 21 and 22 insert:  
"(109) The sales tax holidays as established under R.S. 47:305.54, 305.58, and 305.62."  
(110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468."

AMENDMENT NO. 23  
On page 24, delete lines 1 and 2 and insert the following:  
"E. The provisions of this Section shall be ~~inapplicable, inoperative, and of no effect after June 30, 2018:~~ not terminate."

AMENDMENT NO. 24  
On page 24, lines 28 and 29, delete "there shall be no exemptions, and no exclusions as defined or provided in R.S. 47:301," and insert "there shall be no exemptions and no exclusions"

AMENDMENT NO. 25  
On page 25, line 17, after "R.S. 47:301(10)(g)" insert: ", excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax"

AMENDMENT NO. 26  
On page 25, delete lines 20 and 21

AMENDMENT NO. 27  
On page 28, delete lines 27 and 28

AMENDMENT NO. 28  
On page 31, delete lines 11 and 12

AMENDMENT NO. 29  
On page 32, delete lines 13 through 16

AMENDMENT NO. 30  
On page 32, delete lines 19 through 24

AMENDMENT NO. 31  
On page 33, delete lines 1 and 2

AMENDMENT NO. 32  
On page 33, between lines 7 and 8 insert:  
"(109) The sales tax holidays as established under R.S. 47:305.54, 305.58, and 305.62."  
(110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468."

AMENDMENT NO. 33  
On page 33, lines 9 and 10, delete ", through June 30, 2023"

AMENDMENT NO. 34  
On page 34, lines 12 and 13, "there shall be no exemptions, and no exclusions as defined or provided in R.S. 47:301," and insert "there shall be no exemptions and no exclusions"

AMENDMENT NO. 35  
On page 35, line 2, after "R.S. 47:301(10)(g)" insert: ", excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax"

AMENDMENT NO. 36  
On page 35, delete lines 5 and 6

AMENDMENT NO. 37  
On page 38, delete lines 13 and 14

AMENDMENT NO. 38  
On page 40, delete lines 26 and 27



AMENDMENT NO. 39  
On page 41, delete lines 27 and 28

AMENDMENT NO. 40  
On page 42, delete lines 1 and 2

AMENDMENT NO. 41  
On page 42, delete lines 5 through 10

AMENDMENT NO. 42  
On page 42, delete lines 15 and 16

AMENDMENT NO. 43  
On page 42, between lines 21 and 22 insert:  
"(109) The sales tax holidays as established under R.S. 47:305.54, 305.58, and 305.62.  
(110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468."

AMENDMENT NO. 44  
On page 42, between lines 26 and 27, insert:  
"Section 3. The Louisiana State Law Institute is directed to renumber the Paragraphs within this Act."

AMENDMENT NO. 45  
On page 42, line 27, delete "Section 3." and insert "Section 4."

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

**HOUSE BILL NO. 28—**  
BY REPRESENTATIVE ABRAMSON  
AN ACT

To appropriate funds from certain sources in specific amounts for the making of supplemental appropriations to the capital outlay budget for Fiscal Year 2018-2019; 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. 28 by Representative Abramson

AMENDMENT NO. 1  
On page 2, line 3, change "Section 3. The appropriation contained in" to "Section 4. The provisions of"

AMENDMENT NO. 2  
On page 2, line 5, after "for" and before "State" insert "(963)"

AMENDMENT NO. 3  
On page 2, line 6, after "hereby" delete the remainder of the line, delete lines 7 and 8, and insert "repealed."

AMENDMENT NO. 4  
On page 2, line 9, change "Section 4. That Section 8B.(4)" to "Section 5. That Sections 8(B)(4) and 8(G)(15)"

AMENDMENT NO. 5  
On page 2, line 10, after "Legislature" delete the remainder of the line, delete line 11, and insert "are hereby repealed."

AMENDMENT NO. 6  
On page 2, delete lines 12 through 16, and insert the following:  
"Section 6. The provisions of this Act shall supercede the provisions of the Act which originated as House Bill No. 2 of the 2018 Regular Session of the Legislature."

AMENDMENT NO. 7  
On page 2, line 17, change "Section 6." to "Section 7."

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

**Senate Bills and Joint Resolutions on Third Reading and Final Passage**

**Rules Suspended**

Senator Donahue asked for and obtained a suspension of the rules to take up a bill out of its regular order.

**SENATE BILL NO. 15—**  
BY SENATOR DONAHUE  
AN ACT

To enact R.S. 39:24.2, relative to tax 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. Senator Donahue moved the final passage of the bill.

**ROLL CALL**

The roll was called with the following result:

YEAS

Allain	Donahue	Morrish
Appel	Gatti	Peacock
Barrow	Hewitt	Perry
Bishop	Johns	Peterson
Boudreaux	Long	Price
Carter	Luneau	Smith, G.
Chabert	Martiny	Smith, J.
Claitor	Milkovich	Tarver
Cortez	Mills	Ward
Total - 27		

NAYS

Erdey	Riser	White
Fannin	Thompson	
Mizell	Walsworth	
Total - 7		

ABSENT

Mr. President	LaFleur	Morrell
Colomb	Lambert	
Total - 5		

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

**Rules Suspended**

Senator Hewitt asked for and obtained a suspension of the rules to revert to the Morning Hour.

May 31, 2018

**Introduction of Senate Resolutions**

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

**SENATE RESOLUTION NO. 22—**

BY SENATOR LUNEAU

A RESOLUTION

To commend Myrna Loy Burnaman Luneau on the occasion of her eightieth birthday.

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

**SENATE RESOLUTION NO. 23—**

BY SENATOR BARROW

A RESOLUTION

To create the Task Force on Prevention of Human Degradation and Exploitation of Vulnerable Individuals in Community-Based Residential Settings.

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

**SENATE RESOLUTION NO. 24—**

BY SENATORS JOHNS, MORRISH AND JOHN SMITH

A RESOLUTION

To commend Jackson William "J.W." Stine on the historic and memorable occasion of his one hundredth birthday.

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

**Introduction of Senate Concurrent Resolutions**

**SENATE CONCURRENT RESOLUTION NO. 21—**

BY SENATOR MORRISH AND REPRESENTATIVE NANCY LANDRY

A CONCURRENT RESOLUTION

To commend Scott M. Richard for his service to the Louisiana School Boards Association.

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

**Privileged Report of the Legislative Bureau**

May 31, 2018

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. 3—**

BY REPRESENTATIVE ABRAMSON

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 require approval of the commissioner of administration under certain circumstances; to require the capital outlay application to include certain information; to provide relative to line of credit recommendations for capital outlay projects; to require the approval of certain line of credit recommendations; to provide for an effective date; and to provide for related matters.

Reported without amendments.

**HOUSE BILL NO. 12—**

BY REPRESENTATIVE LEGER

AN ACT

To amend and reenact R.S. 47:339(A)(2) and (B)(3) and to enact R.S. 47:301(4)(m), relative to sales and use tax; to provide with respect to collection and reporting of sales and use taxes; to provide for the definition of dealer; to provide for effectiveness; and to provide for related matters.

Reported without amendments.

**HOUSE BILL NO. 18—**

BY REPRESENTATIVE JACKSON

AN ACT

To amend and reenact R.S. 47:33(A)(5) and Section 4 of Act No. 109 of the 2015 Regular Session of the Legislature, to enact R.S. 47:33(A)(7), relative to the individual income tax credit for taxes paid to other states; to repeal provisions providing for an increase in the credit; to limit the amount of the credit; to authorize a deduction of income taxes paid to other states under certain circumstances; to provide for effectiveness; and to provide for related matters.

Reported without amendments.

**HOUSE BILL NO. 27—**

BY REPRESENTATIVE LANCE HARRIS

AN ACT

To amend and reenact R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A) through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R), to enact R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and use taxes; to provide for the tax rate; to provide for the applicability of certain exclusions and exemptions applicable to certain taxes; to provide for effectiveness; and to provide for related matters.

Reported without amendments.

**HOUSE BILL NO. 28—**

BY REPRESENTATIVE ABRAMSON

AN ACT

To appropriate funds from certain sources in specific amounts for the making of supplemental appropriations to the capital outlay budget for Fiscal Year 2018-2019; 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.

**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:

May 31, 2018

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. 14—**

BY SENATOR LONG

**A CONCURRENT RESOLUTION**

To commend Larry Wright on being named to the 2018 Louisiana Sports Hall of Fame.

**SENATE CONCURRENT RESOLUTION NO. 16—**

BY SENATOR LONG

**A CONCURRENT RESOLUTION**

To commend and congratulate Reggie Wayne on being named to the 2018 Louisiana Sports Hall of Fame.

**SENATE CONCURRENT RESOLUTION NO. 18—**

BY SENATORS ALARIO, ALLAIN, APPEL, BARROW, BISHOP, BOUDREAU, CARTER, CHABERT, CLAITOR, COLOMB, CORTEZ, DONAHUE, ERDEY, FANNIN, GATTI, HEWITT, JOHNS, LAFLEUR, LAMBERT, LONG, LUNEAU, MARTINY, MILKOVICH, MILLS, MIZELL, MORRELL, MORRISH, PEACOCK, PERRY, PETERSON, PRICE, RISER, GARY SMITH, JOHN SMITH, TARVER, THOMPSON, WALSWORTH, WARD AND WHITE AND REPRESENTATIVES ABRAHAM, ABRAMSON, AMEDEE, ANDERS, ARMES, BACALA, BAGLEY, BAGNERIS, BARRAS, BERTHELOT, BILLIOT, BISHOP, BOUIE, BRASS, CHAD BROWN, TERRY BROWN, CARMODY, CARPENTER, GARY CARTER, ROBBY CARTER, STEVE CARTER, CHANEY, CONNICK, COUSSAN, COX, CREWS, CROMER, DAVIS, DEVILLIER, DUPLESSIS, DWIGHT, EDMONDS, EMERSON, FALCONER, FOIL, FRANKLIN, GAINES, GAROFALO, GISCLAIR, GLOVER, GUINN, HALL, JIMMY HARRIS, LANCE HARRIS, HAVARD, HAZEL, HENRY, HENSGENS, HILFERTY, HILL, HODGES, HOFFMANN, HOLLIS, HORTON, HOWARD, HUNTER, HUVAL, IVEY, JACKSON, JAMES, JEFFERSON, JENKINS, JOHNSON, JONES, JORDAN, NANCY LANDRY, TERRY LANDRY, LEBAS, LEGER, LEOPOLD, LYONS, MACK, MAGEE, MARCELLE, MARINO, MCFARLAND, MIGUEZ, DUSTIN MILLER, GREGORY MILLER, JAY MORRIS, JIM MORRIS, MUSCARELLO, NORTON, PEARSON, PIERRE, POPE, PUGH, PYLANT, REYNOLDS, RICHARD, SCHEXNAYDER, SEABAUGH, SHADOIN, SIMON, SMITH, STAGNI, STEFANSKI, STOKES, TALBOT, THIBAUT, THOMAS, WHITE, WRIGHT AND ZERINGUE

**A CONCURRENT RESOLUTION**

To express the sincere condolences of the Legislature of Louisiana upon the death of Elaine Schwartzberg Edwards, former First Lady of Louisiana and a woman who embodied Louisiana's belief in the value of strong families, a deep sense of community, and a commitment to the ideals of the indomitable American spirit.

Respectfully submitted,  
KAREN CARTER PETERSON  
Chairman

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

**ATTENDANCE ROLL CALL**

**PRESENT**

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

**ABSENT**

Colomb	Lambert	Morrell
Total - 3		

**Leaves of Absence**

The following leaves of absence were asked for and granted:

Colomb 1 Day	Lambert 1 Day
Morrell 1 Day	

**Announcements**

The following committee meetings for June 1, 2018, were announced:

Finance	10:00 A.M.	Room A
Revenue and Fiscal Affairs	3:30 P.M.	Hainkel Room

**Adjournment**

On motion of Senator Thompson, at 4:35 o'clock P.M. the Senate adjourned until Friday, June 1, 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

