

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

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**THIRTEENTH DAY'S PROCEEDINGS**

**Thirty-Ninth Extraordinary Session of the Legislature  
Under the Adoption of the  
Constitution of 1974**

Senate Chamber  
State Capitol  
Baton Rouge, Louisiana

Tuesday, March 1, 2016

The Senate was called to order at 4:10 o'clock P.M. by Hon. John A. Alario Jr., President of the Senate.

**Morning Hour**

**CONVENING ROLL CALL**

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

PRESENT

Mr. President	Erdey	Morrish
Allain	Fannin	Peacock
Appel	Gatti	Perry
Barrow	Hewitt	Peterson
Bishop	Johns	Riser
Boudreaux	Lambert	Smith, G.
Brown	Long	Smith, J.
Carter	Luneau	Tarver
Chabert	Martiny	Thompson
Claitor	Milkovich	Walsworth
Colomb	Mills	Ward
Cortez	Mizell	White
Donahue	Morrell	
Total - 38		

ABSENT

LaFleur  
Total - 1

The President of the Senate announced there were 38 Senators present and a quorum.

**Prayer**

The prayer was offered by Senator Ronnie Johns, 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 Ward, the reading of the Journal was dispensed with and the Journal of February 29, 2016, was adopted.

**Introduction of  
Senate Concurrent Resolutions**

**SENATE CONCURRENT RESOLUTION NO. 9—**  
BY SENATOR WALSWORTH

A CONCURRENT RESOLUTION  
To express the sincere and heartfelt condolences of the Legislature of Louisiana upon the death of James Donald "Don" Halsell.

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

**Senate Resolutions on  
Second Reading**

**SENATE RESOLUTION NO. 11—**  
BY SENATOR PETERSON

A RESOLUTION

To memorialize the Congress of the United States to confirm a United States Supreme Court justice to fill the late Justice Antonin Scalia's seat upon receiving a nomination from President Barack Obama.

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

**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:

March 1, 2016

To the President and Members of the Senate:

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

**SENATE CONCURRENT RESOLUTION NO. 7—**  
BY SENATOR CHABERT

A CONCURRENT RESOLUTION

To memorialize the Congress of the United States to maintain the Outer Continental Shelf revenue sharing arrangement passed under the Gulf of Mexico Energy Security Act of 2006.

Reported favorably.

Respectfully submitted,  
ERIC LAFLEUR  
Chairman

**Senate Concurrent Resolutions  
on Second Reading  
Just Reported by Committees**

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

**SENATE CONCURRENT RESOLUTION NO. 7—**  
BY SENATOR CHABERT

A CONCURRENT RESOLUTION

To memorialize the Congress of the United States to maintain the Outer Continental Shelf revenue sharing arrangement passed under the Gulf of Mexico Energy Security Act of 2006.

Reported favorably by the Committee on Finance.

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

**ROLL CALL**

The roll was called with the following result:

YEAS

Mr. President	Erdey	Morrish
Allain	Fannin	Peacock
Appel	Gatti	Perry
Barrow	Hewitt	Riser
Bishop	Johns	Smith, G.
Boudreaux	LaFleur	Smith, J.
Brown	Lambert	Tarver

March 1, 2016

Carter	Long	Thompson
Chabert	Luneau	Walsworth
Claitor	Martiny	Ward
Colomb	Milkovich	White
Cortez	Mills	
Donahue	Morrell	
Total - 37		

NAYS

Total - 0

ABSENT

Mizell	Peterson
Total - 2	

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

**Rules Suspended**

Senator LaFleur asked for and obtained a suspension of the rules to advance to:

**House Concurrent Resolutions on Third Reading and Final Passage**

**HOUSE CONCURRENT RESOLUTION NO. 2—**

BY REPRESENTATIVES LANCE HARRIS, AMEDEE, BACALA, BARRAS, BERTHELOT, TERRY BROWN, CONNICK, DEVILLIER, EDMONDS, EMERSON, FALCONER, GAROFALO, GISCLAIR, HAVARD, HODGES, HOFFMANN, HORTON, HOWARD, JENKINS, NANCY LANDRY, MAGEE, MCFARLAND, MIGUEZ, GREGORY MILLER, JAY MORRIS, PEARSON, PYLANT, RICHARD, SCHRODER, SEABAUGH, THIBAUT, WILLMOTT, ZERINGUE, AND MIKE JOHNSON

**A CONCURRENT RESOLUTION**

To direct the commissioner of administration, the commissioner of higher education, the lieutenant governor, the secretary of state, the attorney general, the treasurer, the commissioner of agriculture, the public service commission, and the commissioner of insurance to review all state contracts and identify any contracts currently in effect that can be terminated according to the terms of the contract, determine the amount of savings as a result of terminating the contract, and take such action as is necessary to initiate the termination, excluding contracts for critical healthcare services and contracts for classroom activities related to elementary and secondary education, and report to the Joint Legislative Committee on the Budget their initial findings by March 1, 2016, and all final findings by March 14, 2016.

**Floor Amendments**

Senator Barrow proposed the following amendments.

**SENATE FLOOR AMENDMENTS**

Amendments proposed by Senator Barrow to Reengrossed House Concurrent Resolution No. 2 by Representative Lance Harris

**AMENDMENT NO. 1**

On page 3, at the beginning of line 9, change "information requested" to "information which shall require a uniform method to evaluate the contracts requested"

On motion of Senator Barrow, the amendments were adopted.

The concurrent resolution was read by title. Senator Donahue moved the final passage of the amended concurrent resolution.

**ROLL CALL**

The roll was called with the following result:

YEAS

Mr. President	Fannin	Morrish
Allain	Gatti	Peacock
Appel	Hewitt	Perry
Barrow	Johns	Riser
Bishop	LaFleur	Smith, G.
Boudreaux	Lambert	Smith, J.
Brown	Long	Tarver
Carter	Luneau	Thompson
Chabert	Martiny	Walsworth
Claitor	Milkovich	Ward
Cortez	Mills	White
Donahue	Mizell	
Erdey	Morrell	
Total - 37		

NAYS

Total - 0

ABSENT

Colomb	Peterson
Total - 2	

The Chair declared the amended concurrent resolution was passed and ordered it returned to the House. Senator Donahue moved to reconsider the vote by which the concurrent resolution was passed and laid the motion on the table.

**Explanation of Vote**

Senator Peterson stated she appeared as absent on the vote on House Concurrent Resolution No. 2. She intended to vote yea and asked that the Official Journal so state.

**Rules Suspended**

Senator Morrell asked for and obtained a suspension of the rules to take up at this time:

**Reports of Committees**

The following reports of committees were received and read:

**REPORT OF COMMITTEE ON**

**REVENUE AND FISCAL AFFAIRS**

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

March 1, 2016

To the President and Members of the Senate:

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

**SENATE CONCURRENT RESOLUTION NO. 6—**

BY SENATOR ALLAIN

**A CONCURRENT RESOLUTION**

To establish a task force to meet and study state and local taxation laws with respect to local government funding from ad valorem taxes on inventory, ad valorem taxes on vessels in Outer Continental Shelf Lands Act Waters, and the state associated tax credits to identify state and local government funding sources that will fully fund local and state government and retain and

improve the state's business competitiveness, and report its findings and recommendations.

Reported with amendments.

**SENATE CONCURRENT RESOLUTION NO. 8—**

BY SENATOR MORRELL

A CONCURRENT RESOLUTION

To clarify that the intent of the Legislature was for Act 108 of the 2015 Regular Session to apply prospectively only.

Reported favorably.

**SENATE BILL NO. 5—**

BY SENATOR LAFLEUR

AN ACT

To enact R.S. 47:6025(A)(4), relative to the Louisiana Citizens Property Insurance Corporation income tax credit; to suspend the income tax credit; to provide for applicability; to provide for an effective date; and to provide for related matters.

Reported favorably.

**HOUSE BILL NO. 39—**

BY REPRESENTATIVES STOKES AND WILLMOTT

AN ACT

To amend and reenact R.S. 47:551, relative to automobile rental tax; to levy an automobile rental tax; to provide for collection and distribution of the tax; to provide for certain definitions; to authorize promulgation of rules; to provide for an effective date; and to provide for related matters.

Reported with amendments.

**HOUSE BILL NO. 57—**

BY REPRESENTATIVE STOKES

AN ACT

To amend and reenact Section 4 of Act No. 109 of the 2015 Regular Session of the Legislature and to repeal Section 2 of Act No. 109 of the 2015 Regular Session of the Legislature, relative to the sunset provisions of Act No. 109 of the 2015 Regular Session of the Legislature; to provide with respect to the individual income tax credit for taxes paid to other states; to repeal the three-year sunset of modifications to the tax credit in Act No. 109 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

Reported favorably.

**HOUSE BILL NO. 99—**

BY REPRESENTATIVE STOKES

AN ACT

To amend and reenact R.S. 47:287.95(A), (C)(1), (D), and (F)(2)(a) and (b), relative to corporate income tax; to provide for the calculation of apportionment income for certain businesses; to provide for the weighing of certain ratios in the calculation of Louisiana income; to provide for applicability; to provide for an effective date; and to provide for related matters.

Reported favorably.

**HOUSE BILL NO. 116—**

BY REPRESENTATIVE IVEY

AN ACT

To amend and reenact R.S. 47:287.86(C)(2), relative to the net operating loss deduction; to provide for the order of loss years from which a net operating loss may be carried over; to provide for an effective date; and to provide for related matters.

Reported favorably.

Respectfully submitted,  
JEAN-PAUL "JP" MORRELL  
Chairman

**Senate Concurrent Resolutions  
on Second Reading  
Just Reported by Committees**

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

**SENATE CONCURRENT RESOLUTION NO. 6—**

BY SENATOR ALLAIN

A CONCURRENT RESOLUTION

To establish a task force to meet and study state and local taxation laws with respect to local government funding from ad valorem taxes on inventory, ad valorem taxes on vessels in Outer Continental Shelf Lands Act Waters, and the state associated tax credits to identify state and local government funding sources that will fully fund local and state government and retain and improve the state's business competitiveness, and report its findings and recommendations.

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 Concurrent Resolution No. 6 by Senator Allain

AMENDMENT NO. 1

On page 1, line 8, after "ad valorem tax" replace "and" with a comma ", "

AMENDMENT NO. 2

On page 1, line 8 after "credit" insert ", industrial exemptions, corporate tax rates and complicated business tax structure, rebates, credits and exclusions"

AMENDMENT NO. 3

On page 1, line 10, delete "credit" and insert "Louisiana tax system"

AMENDMENT NO. 4

On page 4, line 11, after "conduct monthly meetings" insert "or as needed"

AMENDMENT NO. 5

On page 4, lines 16 and 17, delete "vice chairman of the Senate Committee on Finance shall serve as" and insert "members of the Senate and the House of Representatives shall elect"

AMENDMENT NO. 6

On page 4, between lines 10 and 11, insert "(19) A representative from the American Federation of Labor and Congress of Industrial Organizations."

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

**SENATE CONCURRENT RESOLUTION NO. 8—**

BY SENATOR MORRELL

A CONCURRENT RESOLUTION

To clarify that the intent of the Legislature was for Act 108 of the 2015 Regular Session to apply prospectively only.

Reported favorably by the Committee on Revenue and Fiscal Affairs.

On motion of Senator Morrell, the resolution was read by title and ordered engrossed and passed to a third reading.

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

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

SENATE BILL NO. 5— BY SENATOR LAFLEUR

AN ACT

To enact R.S. 47:6025(A)(4), relative to the Louisiana Citizens Property Insurance Corporation income tax credit; to suspend the income tax credit; to provide for applicability; to provide for an effective date; and to provide for related matters.

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

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

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

HOUSE BILL NO. 39— BY REPRESENTATIVES STOKES AND WILLMOTT AN ACT

To amend and reenact R.S. 47:551, relative to automobile rental tax; to levy an automobile rental tax; to provide for collection and distribution of the tax; to provide for certain definitions; to authorize promulgation of rules; 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. 39 by Representative Stokes

AMENDMENT NO. 1

On page 3, line 6, after "to" delete the remainder of the line and insert: "Jefferson Parish and dedicated in equal shares to:

- (i) Capital improvements and maintenance of Lafriener Park; (ii) Maintenance and litter abatement of the Westbank Expressway in unincorporated Jefferson Parish; and (iii) Maintenance, operation, and promotion of events at the Jefferson Parish Arts Center."

AMENDMENT NO. 2

On page 3, delete lines 7 through 9

AMENDMENT NO. 3

On page 3, line 15, delete "beginning April 1, 2016 through December 31, 2017,"

AMENDMENT NO. 4

On page 3, between lines 16 and 17, insert the following:

"(5) The local tax as provided in Subsection A of this Section that is collected in Bossier Parish shall be distributed to the Bossier Parish Council on Aging.

(6) The local tax as provided in Subsection A of this Section that is collected in Caddo Parish shall be distributed as follows:

(a) Eighty percent of the tax shall be distributed to Louisiana State University and Agricultural and Mechanical College Medical School at Shreveport.

(b) Twenty percent of the tax shall be distributed to the Caddo Parish Council on Aging.

(7) The local tax as provided in Subsection A of this Section that is collected in Calcasieu Parish shall be distributed to Airport District Number One of Calcasieu Parish for the maintenance and operation of the Lake Charles Regional Airport."

(8) The local tax as provided in Subsection A of this Section that is collected in East Baton Rouge Parish shall be distributed as follows:

- (a) Twenty percent to the East Baton Rouge Council on Aging. (b) Twenty percent to Capital Area Human Services. (c) Twenty percent to the Arts Council of Greater Baton Rouge for its operations and programs. (d) The remainder shall be distributed in accordance with Paragraph (2) of this Subsection."

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

HOUSE BILL NO. 57— BY REPRESENTATIVE STOKES AN ACT

To amend and reenact Section 4 of Act No. 109 of the 2015 Regular Session of the Legislature and to repeal Section 2 of Act No. 109 of the 2015 Regular Session of the Legislature, relative to the sunset provisions of Act No. 109 of the 2015 Regular Session of the Legislature; to provide with respect to the individual income tax credit for taxes paid to other states; to repeal the three-year sunset of modifications to the tax credit in Act No. 109 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

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

HOUSE BILL NO. 99— BY REPRESENTATIVE STOKES AN ACT

To amend and reenact R.S. 47:287.95(A), (C)(1), (D), and (F)(2)(a) and (b), relative to corporate income tax; to provide for the calculation of apportionment income for certain businesses; to provide for the weighing of certain ratios in the calculation of Louisiana income; to provide for applicability; to provide for an effective date; and to provide for related matters.

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

HOUSE BILL NO. 116— BY REPRESENTATIVE IVEY AN ACT

To amend and reenact R.S. 47:287.86(C)(2), relative to the net operating loss deduction; to provide for the order of loss years from which a net operating loss may be carried over; to provide for an effective date; and to provide for related matters.

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

Privileged Report of the Legislative Bureau

March 1, 2016

To the President and Members of the Senate:

I am directed by your Legislative Bureau to submit the following report:

The following instruments are approved as to construction and duplication.

**HOUSE BILL NO. 39—**

BY REPRESENTATIVES STOKES AND WILLMOTT  
AN ACT

To amend and reenact R.S. 47:551, relative to automobile rental tax; to levy an automobile rental tax; to provide for collection and distribution of the tax; to provide for certain definitions; to authorize promulgation of rules; to provide for an effective date; and to provide for related matters.

Reported without amendments.

**HOUSE BILL NO. 57—**

BY REPRESENTATIVE STOKES  
AN ACT

To amend and reenact Section 4 of Act No. 109 of the 2015 Regular Session of the Legislature and to repeal Section 2 of Act No. 109 of the 2015 Regular Session of the Legislature, relative to the sunset provisions of Act No. 109 of the 2015 Regular Session of the Legislature; to provide with respect to the individual income tax credit for taxes paid to other states; to repeal the three-year sunset of modifications to the tax credit in Act No. 109 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

Reported without amendments.

**HOUSE BILL NO. 99—**

BY REPRESENTATIVE STOKES  
AN ACT

To amend and reenact R.S. 47:287.95(A), (C)(1), (D), and (F)(2)(a) and (b), relative to corporate income tax; to provide for the calculation of apportionment income for certain businesses; to provide for the weighing of certain ratios in the calculation of Louisiana income; to provide for applicability; to provide for an effective date; and to provide for related matters.

Reported without amendments.

**HOUSE BILL NO. 116—**

BY REPRESENTATIVE IVEY  
AN ACT

To amend and reenact R.S. 47:287.86(C)(2), relative to the net operating loss deduction; to provide for the order of loss years from which a net operating loss may be carried over; to provide for an effective date; and to provide for related matters.

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.

**Rules Suspended**

Senator Morrell asked for and obtained a suspension of the rules to advance to:

**House Bills and Joint Resolutions on  
Third Reading and Final Passage  
Beginning with House Bill No. 62**

**HOUSE BILL NO. 62—**

BY REPRESENTATIVE JACKSON  
AN ACT

To amend and reenact R.S. 47:301(1) through (28), 305(A)(2), (C), (D)(1), (2)(a)(introductory paragraph), (F), (G), (H)(introductory paragraph), and (I), 305.1(A) and (B), 305.6, 305.7, 305.9, 305.13, 305.14(A)(1) and (5), 305.16, 305.19, 305.20(A) and (G)(1), 305.26, 305.28(A), 305.33, 305.41, 305.42, 305.43(B),

305.49, 305.50(A)(1) and (2)(a), (B), and (F), 305.51(A), 305.54(B)(1), 305.56, 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.65(A), 305.67, 305.68, 305.70, 305.71, 315.1(A), 315.2(A), and 318(A), and to enact R.S. 47:321.1, and to repeal R.S. 47:305.60 and 305.69, relative to state sales and use tax; to impose a sales and use tax; to provide for the rate and base of the tax; to provide for the disposition of collections; to provide with respect to certain refund provisions; to provide for exceptions and limitations; to provide for effectiveness; and to provide for related matters.

**Floor Amendments**

Senator Morrell proposed the following amendments.

**SENATE FLOOR AMENDMENTS**

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 62 by Representative Jackson

**AMENDMENT NO. 1**

On page 1, line 12, after "limitations" insert "to provide for a trigger event for the reduction of the rate of tax;"

**AMENDMENT NO. 2**

On page 77, line 25, change "E." to "E.(1)"

**AMENDMENT NO. 3**

On page 77, between lines 26 and 27, insert the following:

**"(2) Reduction of tax rates; annual trigger event**

(a) Beginning in Fiscal Year 2016-2017 and ending in Fiscal Year 2020-21, at its last meeting prior to the beginning of the regular session of the legislature, the Revenue Estimating Conference shall determine if its adopted forecast of state general fund direct revenue for the subsequent fiscal year, less any increase in general sales tax and vehicle sales tax, exceeds eight billion two hundred thirty-nine million three hundred thousand dollars (\$8,239,300,000) by more than two hundred twenty-five million dollars.

(b)(i) If the adopted forecast of state general fund direct revenue for the subsequent fiscal year, less any increase in general sales tax and vehicle sales tax, exceeds eight billion four hundred sixty-four million three hundred thousand dollars (\$8,464,300,000), the tax rate of one percent provided in Subsections A, B and C of this Section, shall be permanently reduced by twenty-five percent. This reduction in tax rates shall be effective July 1 of the subsequent fiscal year.

(ii) If the adopted forecast of state general fund direct revenue for the subsequent fiscal year, less any increase in general sales tax and vehicle sales tax, exceeds eight billion six hundred eighty nine million three hundred thousand dollars (\$8,689,300,000), the tax rate of one percent provided in Subsections A, B and C of this Section, shall be permanently reduced by fifty percent. This reduction in tax rates shall be effective July 1 of the subsequent fiscal year.

(iii) If the adopted forecast of state general fund direct revenue for the subsequent fiscal year, less any increase in general sales tax and vehicle sales tax, exceeds eight billion nine hundred fourteen million three hundred thousand dollars (\$8,914,300,000), the tax rate of one percent provided in Subsections A, B and C of this Section, shall be permanently reduced by seventy-five percent. This reduction in tax rates shall be effective July 1 of the subsequent fiscal year.

(iv) If the adopted forecast of state general fund direct revenue for the subsequent fiscal year, less any increase in general sales tax and vehicle sales tax, exceeds nine billion one hundred thirty nine million three hundred thousand dollars (\$9,139,300,000), the tax rate of one percent provided in Subsections A, B and C of this Section, shall be permanently reduced to zero. This reduction in tax rates shall be effective July 1 of the subsequent fiscal year."

On motion of Senator Morrell, the amendments were adopted.

March 1, 2016

Floor Amendments

Senator Claitor proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Claitor to Reengrossed House Bill No. 62 by Representative Jackson

AMENDMENT NO. 1

In Senate Committee Amendment No. 3 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on February 28, 2016, on line 6, change "April 1, 2021" to "April 1, 2019"

Senator Claitor moved the adoption of the amendments.

Senator Morrell objected.

ROLL CALL

The roll was called with the following result:

YEAS

Table with 3 columns of names: Allain, Appel, Chabert, Claitor, Cortez, Donahue, Erdey, Fannin, Gatti, Hewitt, Milkovich, Mills, Peacock, Perry, Riser, Walsworth. Total - 16

NAYS

Table with 3 columns of names: Mr. President, Barrow, Bishop, Boudreaux, Brown, Carter, Colomb, Johns, LaFleur, Lambert, Long, Luneau, Martiny, Mizell, Morrell, Morrish, Peterson, Smith, G., Smith, J., Tarver, Thompson, Ward, White. Total - 23

ABSENT

Total - 0

The Chair declared the amendments were rejected.

Floor Amendments

Senator Morrell proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 62 by Representative Jackson

AMENDMENT NO. 1

On page 1, line 9, delete "and to repeal R.S. 47:305.60 and 305.69,"

AMENDMENT NO. 2

On page 5, line 8, after "cost price" delete the remainder of the line, delete line 9 in its entirety, and on line 10, delete "a political subdivision"

AMENDMENT NO. 3

On page 5, lines 19 and 20 delete "and any political subdivision whose boundaries are coterminous with the state" and insert "and any political subdivision whose boundaries are coterminous with the state"

AMENDMENT NO. 4

On page 11, line 2, following "the" and before "property" delete "said"

AMENDMENT NO. 5

On page 13, line 28, following "'lease or rental'" and before ", as herein" delete ", however"

AMENDMENT NO. 6

On page 14, line 27, after "defined in" and before the comma ", delete "R.S. 32:1252(14)" and insert "R.S. 32:1252(35)"

AMENDMENT NO. 7

On page 14, line 28, after "defined in" and before the comma ", delete "R.S. 32:1252(11)" and insert "R.S. 32:1252(24)"

AMENDMENT NO. 8

On page 15, lines 14 and 15, delete "under R.S. 47:302, 321 and 331"

AMENDMENT NO. 9

On page 15, line 22, following "state" and before "the" delete "by"

AMENDMENT NO. 10

On page 32, line 7, after "contrary," delete the remainder of the line and delete line 8 in its entirety and insert "for purposes of state and"

AMENDMENT NO. 11

On page 38, line 18, following "United States" and before "for transportation" change "Post Office" to "Postal Service"

AMENDMENT NO. 12

On page 45, line 29, following "shall" and before "to" change "only apply" to "apply only"

AMENDMENT NO. 13

On page 60, lines 16 and 17, delete "as provided in Article VII, Section 2.2 of the Constitution of Louisiana," and insert in lieu thereof the following: "solely for purposes of the state sales and use taxes, shall be exempt from the state sales and use tax imposed under R.S. 47:302, 321, and 331,"

AMENDMENT NO. 14

On page 60, line 22, after "cogeneration" insert "and"

AMENDMENT NO. 15

On page 61, lines 1 and 2, delete ", as provided in Article VII, Section 2.2 of the Constitution of Louisiana," and insert in lieu thereof the following: "solely for purposes of the state sales and use taxes, shall be exempt from the state sales and use tax imposed under R.S. 47:302, 321, and 331,"

AMENDMENT NO. 16

On page 61, line 4, after "gas" insert "and" and on line 6, delete ", and those of any political subdivision"

AMENDMENT NO. 17

On page 61, line 6, after "331" change the comma "," to a period "." and delete the remainder of the line.

AMENDMENT NO. 18

On page 61, line 8, delete "and those of any political subdivision,"

AMENDMENT NO. 19

On page 65, lines 2 and 3, delete "taxing authorities the state under R.S. 47:302, 321 and 331 and any sales tax imposed by a political subdivision" and insert "taxing authorities"

AMENDMENT NO. 20

On page 65, lines 7 and 8, delete "taxing authorities the state under R.S. 47:302, 321, and 331 and any sales and use tax imposed by a political subdivision" and insert "taxing authorities"

AMENDMENT NO. 21

On page 65, lines 17 and 18, delete "under R.S. 47:302, 321, and 331"

AMENDMENT NO. 22

On page 65, lines 24 and 25, delete "taxing authorities the state under R.S. 47:302, 321, and 331 and any sales and use tax imposed by a political subdivision" and insert "taxing authorities"

AMENDMENT NO. 23

On page 67, line 18, following "shall" delete "only"

AMENDMENT NO. 24

On page 67, line 19, following "apply" and before "to" insert "only"

AMENDMENT NO. 25

On page 67, lines 24 and 25, delete "taxing authorities the state under R.S. 47:302, 321, and 331 and any sales and use tax imposed by a political subdivision" and insert "taxing authorities"

AMENDMENT NO. 26

On page 68, lines 27 and 28, delete "under R.S. 47:302, 321, and 331"

AMENDMENT NO. 27

On page 69, lines 17 and 18, delete "under R.S. 47:302, 321, and 331"

AMENDMENT NO. 28

On page 69, lines 27 and 28, delete "under R.S. 47:302, 321, and 331"

AMENDMENT NO. 29

On page 70, line 14, delete "47:301(3)(i)" and insert "47:301(3)(e)"

AMENDMENT NO. 30

On page 70, line 20, delete "or under R.S. 47:302, 321, and 331 or by" and insert "or"

AMENDMENT NO. 31

On page 71, before line 16, insert the following:  
"E.(1) The sales and use tax imposed by the state of Louisiana under R.S. 47:302, 321 and 331 or any of its local political subdivisions or statewide taxing authorities shall not apply to rail rolling stock sold or leased in this state.

(2) The sales and use tax imposed by the state of Louisiana under R.S. 47:302, 321 and 331 or statewide taxing authorities shall not apply to parts or services used in the fabrication, modification, or repair of rail rolling stock. A political subdivision may, by ordinance, provide that sales and use tax imposed by the political subdivision shall not apply to parts or service used in the fabrication, modification, or repair of rail rolling stock."

AMENDMENT NO. 32

On page 71, lines 23 and 24, delete "or under R.S. 47:302, 321, and 331 or by" and insert "or"

AMENDMENT NO. 33

On page 75, line 21, following "refund to" change "said" to "the"

AMENDMENT NO. 34

On page 75, line 29, after "provisions" insert "of this Chapter and under the provisions of Chapter 2-A and Chapter 2-B of the Subtitle II of the Louisiana Revised Statutes of 1950 excluding the sales tax levied pursuant to R.S. 47:321.1"

AMENDMENT NO. 35

On page 76, line 17, following "321" and before "A" insert "("

AMENDMENT NO. 36

On page 76, line 29, after "provisions of" delete the remainder of the line

AMENDMENT NO. 37

On page 78, line 14, after "(6)" delete the remainder of the line, delete line 15 in its entirety, and insert the following: "Gasoline and other motor fuels subject to the state excise tax on fuel."

AMENDMENT NO. 38

On page 78, line 21, delete "47:301(13)(a)" and insert "47:301(3)(a)"

AMENDMENT NO. 39

On page 78, line 27, delete "Purchases and leases of durable medical equipment" and insert "Sale, lease or rental of tangible personal property paid by or"

AMENDMENT NO. 40

On page 79, line 14, delete "47:301(3)(i)" and insert "47:301(3)(e) and (13)(b)"

AMENDMENT NO. 41

On page 79, line 17, after "provided in" delete the remainder of the line and delete line 18 in its entirety and insert "R.S. 47:301(7)(e), (10)(p) and (18)(c)."

AMENDMENT NO. 42

On page 81, between lines 2 and 3, insert the following:

"(46) Vehicle rentals for re-rental to warranty customers as provided in R.S. 47:301(7)(h).

(47) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i)(i), (13)(k) and (28)(a).

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

(49) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a)

(50) 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)

(51) Any Advertising Service Rendered By an Advertising Business as provided in R.S. 47:302(D)

(52) Factory built homes for the 54% of retail sales price of new factory built home excluded from the definition of tangible personal property and each subsequent resale of a factory built home as provided in R.S. 47:301(A)(16)(g)(iv)."

On motion of Senator Morrell, the amendments were adopted.

**Floor Amendments**

Senator Chabert proposed the following amendments.

**SENATE FLOOR AMENDMENTS**

Amendments proposed by Senator Chabert to Reengrossed House Bill No. 62 by Representative Jackson

AMENDMENT NO. 1

On page 14, line 6, between "Naval vessels" and "." insert "or of contract with the U.S. Department of Homeland Security for the construction or overhaul of U.S. Coast Guard vessels"

AMENDMENT NO. 2

On page 39, line 23, between "Naval vessels" and "." insert "or of contract with the U.S. Department of Homeland Security for the construction or overhaul of U.S. Coast Guard vessels"

AMENDMENT NO. 3

On page 78, line 24, between "Navy" and "vessels" insert "and Coast Guard"

On motion of Senator Chabert, the amendments were adopted.

March 1, 2016

Floor Amendments

Senator Allain proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Allain to Reengrossed House Bill No. 62 by Representative Jackson

AMENDMENT NO. 1

On page 1, line 4, delete "3025.1 (A) and (B)."

AMENDMENT NO. 2

On page 1, line 16, delete "305.1 (A) and (B)."

AMENDMENT NO. 3

On page 64, delete lines 4 and 5, and insert "A. The tax imposed by taxing authorities shall not apply"

AMENDMENT NO. 4

On page 64, delete lines 11 and 12, and insert "B. The taxes imposed by taxing authorities shall not apply"

AMENDMENT NO. 5

On page 81, between lines 2 and 3, insert the following: "(46) Sales of tangible personal property that become component parts of ships, vessels, or barges and sales of materials and supplies purchased by the owners or operators of ships, barges, or vessels operating exclusively in foreign or interstate coastwise commerce as provided in R.S. 47:305.1(A) and (B)."

Senator Allain moved the adoption of the amendments.

Senator Morrell objected.

ROLL CALL

The roll was called with the following result:

YEAS

Table with 3 columns of names: Allain, Appel, Chabert, Claitor, Cortez, Donahue, Gatti, Hewitt, Milkovich, Peacock, Perry, Smith, G., Smith, J., Walsworth, Ward. Total - 15

NAYS

Table with 3 columns of names: Mr. President, Barrow, Bishop, Boudreaux, Brown, Carter, Colomb, Erdey, Fannin, Johns, LaFleur, Lambert, Long, Luneau, Martiny, Mills, Mizell, Morrell, Morrish, Peterson, Riser, Tarver, Thompson, White. Total - 24

ABSENT

Total - 0

The Chair declared the amendments were rejected.

Floor Amendments

Senator Morrell proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 62 by Representative Jackson

AMENDMENT NO. 1

On page 5, line 8, after "cost price" delete the remainder of the line, delete line 9 in its entirety, and on line 10, delete "a political subdivision"

AMENDMENT NO. 2

On page 5, lines 19 and 20 delete "and any political subdivision whose boundaries are coterminous with the state" and insert "and any political subdivision whose boundaries are coterminous with the state"

AMENDMENT NO. 3

On page 15, lines 14 and 15, delete "under R.S. 47:302, 321 and 331"

AMENDMENT NO. 4

On page 32, line 4, after "Sales price" delete the remainder of the line and on line 5 delete "under R.S. 47: 302, 321, and 331"

AMENDMENT NO. 5

On page 32, line 7, after "contrary," delete the remainder of the line and delete line 8 in its entirety and insert "for purposes of state and"

AMENDMENT NO. 6

On page 59, delete line 25 and line 26 delete "and 331, and those of any political subdivision this" and insert "This"

AMENDMENT NO. 7

On page 65, line 2 "321."

AMENDMENT NO. 8

On page 65, line 7 "321."

AMENDMENT NO. 9

On page 65, lines 17 and 18, delete "under R.S. 47:302, 321, and 331"

AMENDMENT NO. 10

On page 65, line 24 "321."

AMENDMENT NO. 11

On page 67, line 24 and 25, delete "taxing authorities the state under R.S. 47:302, 321, and 331 and any sales and use tax imposed by a political subdivision" and insert "taxing authorities"

AMENDMENT NO. 12

On page 68, line 28, delete "321."

AMENDMENT NO. 13

On page 69, line 18, delete "321."

AMENDMENT NO. 14

On page 69, line 28, delete "321."

AMENDMENT NO. 15

On page 70, line 20, delete "321."

AMENDMENT NO. 16

On page 71 before line 16 insert E.(1) The sales and use tax imposed by the state of Louisiana under R.S. 47:302, 321 and 331 or any of its local political subdivisions or statewide taxing authorities shall not apply to rail rolling stock sold or leased in this state.

(2) The sales and use tax imposed by the state of Louisiana under R.S. 47:302, 321 and 331 or statewide taxing authorities shall not apply to parts or services used in the fabrication, modification, or repair of rail rolling stock. A political subdivision may, by ordinance, provide that sales and use tax imposed by the political subdivision shall not apply to parts or service used in the fabrication, modification, or repair of rail rolling stock.

AMENDMENT NO. 17

On page 71, lines 23 and 24, delete "or under R.S. 47:302, 321, and 331 or by" and insert "or"



AMENDMENT NO. 18

On page 76, line 29, after "provisions of" delete the remainder of the line

AMENDMENT NO. 19

On page 76, delete line 1 in its entirety and on line 2 delete "321, and 331"

AMENDMENT NO. 20

On page 75 line 29 after provisions insert "of this Chapter and under the provisions of Chapter 2-A and Chapter 2-B of the Subtitle II of the Louisiana Revised Statutes of 1950 excluding the sales tax levied pursuant to R.S. 47:321.1"

AMENDMENT NO. 21

On page 70 line 14 delete "47:301(3)(i)" and insert "47:301(3)(c)"

AMENDMENT NO. 22

On page 81 after line 2 insert "(46) Sales Of Materials For Further Processing as provided in R.S. 47:301(10)(c)(i)(aa) (47) Purchases, Use, And Lease Of Manufacturing Machinery And Equipment as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a) (48) 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) (49) Any Advertising Service Rendered By an Advertising Business as provided in R.S. 47:302(D) (50) Factory built homes for the 54% of retail sales price of new factory built home excluded from the definition of tangible personal property and each subsequent resale of a factory built home as provided in R.S. 47:301(A)(16)(g)iv."

On motion of Senator Morrell, the amendments were adopted.

The bill was read by title. Senator Morrell moved the final passage of the amended bill.

**ROLL CALL**

The roll was called with the following result:

**YEAS**

Mr. President	Erdey	Morrell
Barrow	Gatti	Morrish
Bishop	Hewitt	Peterson
Boudreaux	Johns	Smith, G.
Brown	LaFleur	Smith, J.
Carter	Lambert	Tarver
Chabert	Long	Thompson
Colomb	Luneau	Ward
Cortez	Martiny	White
Donahue	Mills	
Total - 29		

**NAYS**

Allain	Milkovich	Riser
Appel	Mizell	Walsworth
Claitor	Peacock	
Fannin	Perry	
Total - 10		

**ABSENT**

Total - 0

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Morrell 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.

**Introduction of Senate Concurrent Resolutions**

**SENATE CONCURRENT RESOLUTION NO. 10—**

BY SENATOR WALSWORTH

**A CONCURRENT RESOLUTION**

To express the sincere condolences of the Legislature of Louisiana upon the death of William "Bill" Smith Jr.

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

**ATTENDANCE ROLL CALL**

**PRESENT**

Mr. President	Erdey	Morrell
Allain	Fannin	Morrish
Appel	Gatti	Peacock
Barrow	Hewitt	Perry
Bishop	Johns	Peterson
Boudreaux	LaFleur	Riser
Brown	Lambert	Smith, G.
Carter	Long	Smith, J.
Chabert	Luneau	Tarver
Claitor	Martiny	Thompson
Colomb	Milkovich	Walsworth
Cortez	Mills	Ward
Donahue	Mizell	White
Total - 39		

**ABSENT**

Total - 0

**Announcements**

The following committee meetings for March 2, 2016, were announced:

Finance	10:30 A.M.	Room A
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**Adjournment**

On motion of Senator Thompson, at 6:10 o'clock P.M. the Senate adjourned until Wednesday, March 2, 2016, 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

