#### OFFICIAL JOURNAL OF THE

## **SENATE**

#### STATE OF LOUISIANA

#### FOURTEENTH 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

> > Wednesday, March 2, 2016

The Senate was called to order at 4:25 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	Cortez	Morrell
Appel	Donahue	Perry
Barrow	Fannin	Riser
Bishop	Hewitt	Tarver
Boudreaux	Johns	Thompson
Carter	Lambert	Walsworth
Chabert	Long	Ward
Claitor	Martiny	White
Colomb	Milkovich	

Total - 26

#### ABSENT

Allain	Luneau	Peterson
Brown	Mills	Smith, G.
Erdey	Mizell	Smith, J.
Gatti	Morrish	
LaFleur	Peacock	
Total - 13		

The President of the Senate announced there were 26 Senators present and a quorum.

#### **Praver**

The prayer was offered by Senator Jonathan Perry, 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 Bishop, the reading of the Journal was dispensed with and the Journal of March 1, 2016, was adopted.

#### Message from the House

#### CONCURRING IN SENATE CONCURRENT RESOLUTIONS

March 2, 2016

To the Honorable President and Members of the Senate:

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

SENATE CONCURRENT RESOLUTION NO. 7—
BY SENATORS CHABERT, ALARIO, ALLAIN, APPEL, CLAITOR, CORTEZ, DONAHUE, ERDEY, FANNIN, GATTI, HEWITT, JOHNS, LAMBERT, LONG, LUNEAU, MARTINY, MILKOVICH, MILLS, MIZELL, MORRISH, PEACOCK, PERRY, RISER, GARY SMITH, JOHN SMITH, THOMPSON, WALSWORTH, WARD AND WHITE

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 without amendments.

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

#### **Introduction of Senate Bills** and Joint Resolutions

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

#### SENATE BILL NO. 24—

BY SENATOR GATTI

### AN ACT

To enact R.S. 47:32(D), relative to state income taxes; to provide for the rate of tax imposed on the taxable income of individuals and corporations; to provide for the tax rate applicable to oil and gas lease bonus payments and royalty payments; and to provide for related matters.

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

## SENATE BILL NO. 25-BY SENATOR CORTEZ

#### AN ACT

To enact R.S. 47:319, relative to state sales and use tax; to provide for a sunset date for sales and use tax exemptions and exclusions; to retain those exemptions and exclusions provided for in the Louisiana Constitution and in federal law; and to provide for related matters.

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

## SENATE BILL NO. 26— BY SENATOR APPEL

#### AN ACT

To enact R.S. 49:308.2 and to repeal R.S. 49:308.3, relative to special funds and dedications of money; to provide for legislative intent; to provide for the abolition of certain special treasury funds and dedications; to provide for an effective date; and to provide for related matters.

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

#### **Senate Resolutions on** Second Reading, Subject to Call

#### Called from the Calendar

Senator Colomb asked that Senate Resolution No. 10 be called from the Calendar.

#### SENATE RESOLUTION NO. 10—

BY SENATOR COLOMB

#### A RESOLUTION

To express the sincere condolences of the Senate of the Legislature of Louisiana upon the death of Maudry Prejean Batiste.

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

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March 2, 2016

### 14th DAY'S PROCEEDINGS

### Message from the House

#### ASKING CONCURRENCE IN HOUSE BILLS AND JOINT RESOLUTIONS

March 2, 2016

To the Honorable President and Members of the Senate:

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

HB No. 87

HB No. 111

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

#### **House Bills and Joint Resolutions**

Senator Morrell 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. 87-**

BY REPRESENTATIVE ANDERS

AN ACT
To amend and reenact R.S. 22:832(A) and (C), relative to insurance premium tax; to provide for a reduction of the tax due in certain circumstances; to provide for the definition of a qualifying Louisiana investment; 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. 111—**

BY REPRESENTATIVE MARCELLE

AN ACT

To amend and reenact R.S. 32:8(B) and R.S. 47:1676(E)(1) and to repeal R.S. 47:1676(E)(2) and (3), relative to the elimination of the Debt Recovery Fund; to provide for the elimination of the Debt Recovery Fund; and to provide for related matters.

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

### **Senate Concurrent Resolutions on Second Reading**

### 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 concurrent resolution was read by title. Senator Walsworth moved to adopt the Senate Concurrent Resolution.

#### **ROLL CALL**

The roll was called with the following result:

#### YEAS

Mr. President	Fannin	Morrell
Allain	Gatti	Peacock
Appel	Hewitt	Perry
Barrow	Johns	Peterson
Bishop	LaFleur	Riser
Boudreaux	Lambert	Smith, J.
Carter	Long	Tarver
Claitor	Luneau	Thompson

Colomb Martiny Walsworth Milkovich Cortez Ward Donahue Mizell White

Total - 33

NAYS

Total - 0

ABSENT

Brown Erdey Morrish Chabert Mills Smith, G.

Total - 6

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

#### 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 concurrent resolution was read by title. Senator Walsworth moved to adopt the Senate Concurrent Resolution.

#### ROLL CALL

The roll was called with the following result:

#### YEAS

Mr. President Gatti Peacock Allain Hewitt Perry Iohns Peterson Appel Barrow LaFleur Riser Smith, G. Boudreaux Long Carter Luneau Smith, J. Claitor Martiny Tarver Colomb Milkovich Thompson Cortez Mills Walsworth Donahue Mizell Ward Morrell White Erdev Fannin Morrish

Total - 35

NAYS

Total - 0

ABSENT

Bishop Chabert Brown Lambert

Total - 4

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

#### **Senate Concurrent Resolutions on** Third Reading and Final Passage

### 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.

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

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#### **ROLL CALL**

The roll was called with the following result:

#### YEAS

Mr. President	Donahue	Morrell
	Fannin	Perry
Appel Bishop	Hewitt	Peterson
Boudreaux	Johns	Riser
Carter	Lambert	Tarver
Claitor	Long	Thompson
Colomb	Martiny	Walsworth
Cortez	Milkovich	White

Total - 24

NAYS

Total - 0

ABSENT

Allain	Gatti	Morrish
Barrow	LaFleur	Peacock
Brown	Luneau	Smith, G
Chabert	Mills	Smith, J.
Erdey	Mizell	Ward
Total - 15		

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

### SENATE CONCURRENT RESOLUTION NO. 8—

BY SENATOR MORRELI

A CONCURRENT RESOLUTION

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

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

#### **ROLL CALL**

The roll was called with the following result:

#### YEAS

Mr. President	Gatti	Peacock
Allain	Hewitt	Perry
Appel	Johns	Peterson
Appel Bishop	Lambert	Riser
Boudreaux	Long	Smith, J.
Carter	Luneau	Tarver
Claitor	Martiny	Thompson
Colomb	Milkovich	Walsworth
Cortez	Mizell	Ward
Fannin	Morrell	White
TD : 1 00		

Total - 30

Total - 0

ABSENT

NAYS

Barrow	Donahue	Mills
Brown	Erdey	Morrish
Chabert	LaFleur	Smith, G.
Total - 9		

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

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

## SENATE BILL NO. 6— BY SENATOR MORRELL

#### AN ACT

To amend and reenact R.S. 47:6006(A), (B), and (D), relative to income and corporation franchise tax credits; to provide with respect to tax credits for ad valorem taxes paid to political subdivisions on certain property; to reduce the amount of the tax credits; to provide with respect to the issuance of refunds for tax credits which exceed taxpayer liability; to provide for an effective date; and to provide for related matters.

On motion of Senator Morrell, the bill was read by title and returned to the Calendar, subject to call.

## SENATE BILL NO. 18— BY SENATOR MORRELL

#### AN ACT

To repeal R.S. 47:301(7)(d) and (10)(k), relative to sales and use tax exemptions; to repeal the exemption for the lease and rental of airplanes and airplane equipment by Louisiana domiciled commuter airlines; to repeal the exemption for the purchase of airplanes and airplane equipment; to provide for an effective date; and to provide for related matters.

On motion of Senator Morrell, the bill was read by title and returned to the Calendar, subject to call.

## SENATE BILL NO. 19— BY SENATOR MORRELL

AN ACT
To amend and reenact R.S. 47:6001(A), relative to exemptions from state sales and use tax; to eliminate the state sales tax exemption for antique airplanes held by private collectors and not used for commercial purposes; and to provide for related matters.

On motion of Senator Morrell, the bill was read by title and returned to the Calendar, subject to call.

## SENATE BILL NO. 21— BY SENATOR MORRELL

#### AN ACT

To amend and reenact R.S. 47:301(16)(b), relative to sales and use tax exemptions and exclusions; to define certain items as tangible personal property; and to provide for related matters.

On motion of Senator Morrell, the bill was read by title and returned to the Calendar, subject to call.

## SENATE BILL NO. 22— BY SENATOR MORRELL

#### AN ACT

To amend and reenact R.S. 39:467 and 468, and to enact R.S. 39:470, relative to sales and use tax exemptions for publicly owned facilities; to limit the application of the exemptions; to allocate a portion of the tax to Louisiana School of Math, Science, and the Arts and the New Orleans Center for Creative Arts; and to provide for related matters.

#### Floor Amendments

Senator Martiny sent up floor amendments.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Martiny on behalf of the Legislative Bureau to Engrossed Senate Bill No. 22 by Senator Morrell

AMENDMENT NO. 1

On page 4, between lines 4 and 5, insert

On motion of Senator Martiny, the amendments were adopted.

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### 14th DAY'S PROCEEDINGS

#### Floor Amendments

Senator Morrell proposed the following amendments.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Engrossed Senate Bill No. 22 by Senator Morrell

#### AMENDMENT NO. 1

On page 1, delete lines 11 and 12 and insert the following:

"A.(1)(a) Any event, activity, or enterprise, or the right of admission thereto, Events, activities, or enterprises conducted in any domed stadium'

#### AMENDMENT NO. 2

On page 2, delete lines 3 through 8 in their entirety and insert the following: "shall be exempt from all present and future sales and use and amusement taxes levied by the state or by any local taxing authority, including but not limited to the sales, use, amusement, or any other tax. as follows:

(i) Admission tickets to athletic contests or any large scale

bid-upon events, wherever sold.

(ii) Any sale, service, or other transaction, including the sale of parking, occurring in such facility in connection with athletic contests or any large scale bid-upon events.

(iii) Sales of goods from a team merchandise store at the

(iv) Fifty percent of the cost price of admission tickets to events, activities, or enterprises other than tickets to athletic contests or any large scale bid-upon events, wherever sold.

(b) Any event, activity, or enterprise, or the right of admi thereto, Events, activities, or enterprises conducted on any property which contains a'

#### AMENDMENT NO. 3

On page 2, delete lines 20 through 23 in their entirety and insert the following: "the sale shall be exempt from all present and future sales and use and amusement taxes levied by the state of Louisiana, including but not limited to the sales, use, amusement, or any other tax. as follows:

(i) Admission tickets to athletic contests or any large scale

bid-upon events, wherever sold.

(ii) Any sale, service, or other transaction occurring in such facility, including the sale of parking on adjacent property under the same jurisdiction, in connection with athletic contests or any large scale bid-upon events.
(iii) Sales of goods from a team merchandise store at the

(iv) Fifty percent of the cost price of admission tickets to events, activities, or enterprises other than tickets to athletic contests, wherever sold.'

#### AMENDMENT NO. 4

On page 2, delete lines 24 and 25 in their entirety and insert the following:

"(2) Any event, activity, or enterprise, or the right of admission thereto, Events, activities, or enterprises conducted in any open baseball site owned and

#### AMENDMENT NO. 5

On page 3, line 4, after "tours of the site" delete the remainder of the line and delete lines 5 through 7 in their entirety and insert the following: "; the sale shall be exempt from all present and future sales and use and amusement taxes levied by the state or by any local taxing authority, including but not limited to the sales, use, amusement, or any other tax. as follows:

(i) Admission tickets to athletic contests, wherever sold.

(ii) Any sale, service, or other transaction, including the sale of parking, occurring in such facility in connection with athletic

(iii) Sales of goods from a team merchandise store at the facility.

(iv)Fifty percent of the cost price of admission tickets to events, activities, or enterprises other than tickets to athletic contests, wherever sold.'

#### AMENDMENT NO. 6

On page 3, between lines 7 and 8, insert the following:

"(3) The exemptions provided in this Section shall apply to any event, activity, or enterprise held in conjunction with athletic contests held in or adjacent to the facility to which the exemptions apply.

#### AMENDMENT NO. 7

On page 3, delete line 13 and 14 in their entirety and insert the following:

"A.(1)(a) Any event, activity, or enterprise, or the right of admission thereto, Events, activities, or enterprises conducted in any publicly-owned facility"

#### AMENDMENT NO. 8

On page 3, line 19, after "tours of the facility" delete the remainder of the line and delete lines 20 through 22 in their entirety and insert the following: "; the sale shall be exempt from all present and future sales and use and amusement taxes levied by the state, including but not limited to the sales, use, amusement, or any other tax; provided however, that such as follows:

(i) Admission tickets to athletic contests, wherever sold. (ii) Any sale, service, or other transaction occurring in such facility in connection with officially sanctioned events affiliated with any athletic contests held at the venues in R.S. 39:467.

(iii) Sales of goods from a team merchandise store at the

facility.

(iv)Fifty percent of the cost price of admission tickets to events, activities, or enterprises other than tickets to athletic contests, wherever sold.

(b) This"

#### AMENDMENT NO. 9

On page 3, between lines 26 and 27, insert the following:

"(2) The exemptions provided in this Section shall apply to any event, activity or enterprise held in conjunction with athletic contests held in or adjacent to the facility to which the exemptions apply."

#### AMENDMENT NO. 10

On page 4, line 5, delete "publicly owned" and insert "domed

AMENDMENT NO. 11 On page 4, lines 7 and 8, delete ", baseball facilities, publicly owned facilities," and insert in lieu thereof "with a seating capacity of at least seventy thousand"

On motion of Senator Morrell, the amendments were adopted.

#### Floor Amendments

Senator Colomb proposed the following amendments.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Colomb to Engrossed Senate Bill No. 22 by Senator Morrell

On page 1, line 2, change "39:470" to "39:470 and 470.1"

#### AMENDMENT NO. 2

On page 1, line 9, change "is" to "and 470.1 are"

#### AMENDMENT NO. 3

On page 3, line 8, delete "This" and insert in lieu thereof the following: "Except as provided in R.S. 39:470.1 or other applicable laws, this

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AMENDMENT NO. 4

On page 3, line 27, delete "This" and insert in lieu thereof the following: "Except as provided in R.S. 39:470.1 or other applicable laws, this"

#### AMENDMENT NO. 5

On page 4, between lines 17 and 18, insert the following: "§470.1. Legislative intent

The provisions of R.S. 39:367 through 369, shall not be interpreted as either imposing or rendering the following activities subject to the imposition of sales, use, amusement or other taxes levied by the state or by any local taxing authority:

(a) Sales of admission tickets and parking for intercollegiate athletic events sponsored or promoted by Louisiana-based colleges or universities, including any conferences, leagues and associations in which they participate, and nonprofit corporations

affiliated with such colleges or universities.

(b) Sales of admission tickets and parking for high school athletic events sponsored or promoted by Louisiana high schools, including any conferences, leagues and associations in which they

participate.

(c) Sales of admission tickets and parking for youth sports events sponsored or promoted by Louisiana-based youth sports

leagues and associations.

(d) Sales of admission tickets and parking for events sponsored by Louisiana-based civic, educational, historical, charitable, fraternal, or religious organizations that are nonprofit organizations to the extent provided by applicable laws."

On motion of Senator Colomb, 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	Donahue	Morrell
Allain	Erdey	Morrish
Appel	Fannin	Peacock
Barrow	Gatti	Perry
Bishop	Hewitt	Peterson
Boudreaux	Johns	Smith, G.
Brown	Lambert	Smith, J.
Carter	Long	Tarver
Chabert	Luneau	Thompson
Claitor	Martiny	Walsworth
Colomb	Milkovich	Ward
Cortez	Mills	White

Total - 36

NAYS

Mizell

Riser

Total - 2

ABSENT

LaFleur Total - 1

The Chair declared the amended bill was passed, ordered reengrossed and sent to the House. Senator Morrell moved to reconsider the vote by which the bill was passed and laid the motion on the table.

SENATE BILL NO. 3—
BY SENATORS LAFLEUR AND ALARIO
AN ACT
To amend and reenact R.S. 51:1787(A)(3), (B)(3)(c), and (B)(5) and to enact R.S. 51:1787(A)(1)(c) and (B)(3)(d), relative to the control of the incentives for businesses under the Louisiana Enterprise Zone Act; to provide with respect to the enterprise zone program; to

provide for certain eligibility requirements; to provide for applicability; to provide for effectiveness; and to provide for related matters.

#### Floor Amendments

Senator Martiny sent up floor amendments.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Martiny on behalf of the Legislative Bureau to Engrossed Senate Bill No. 3 by Senator LaFleur

AMENDMENT NO. 1 On page 2, line 2, following "shall" and before "to" change "only apply" to" apply only"

#### AMENDMENT NO. 2

On page 2, line 8, following "shall" and before "for" change "only be counted as new" to "be counted as new only"

AMENDMENT NO. 3
On page 3, line 17, following "of" and before "(a)" change "subparagraph"

On motion of Senator Martiny, the amendments were adopted.

#### Floor Amendments

Senator LaFleur proposed the following amendments.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator LaFleur to Engrossed Senate Bill No. 3 by Senator LaFleur

#### AMENDMENT NO. 1

On page 1, lines 3 and 9, change "(A)(1)(c)" to "(A)(1.1)"

#### AMENDMENT NO. 2

On page 1, line 16, change "(c)(i)" to "(1.1)(a)"

AMENDMENT NO. 3 On page 2, line 4, change "(ii) to "(b)"

On motion of Senator LaFleur, the amendments were adopted.

#### Floor Amendments

Senator Peterson proposed the following amendments.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Peterson to Engrossed Senate Bill No. 3 by Senator LaFleur

#### AMENDMENT NO. 1

On page 1, line 2, after "R.S. 51:1787" delete the remainder of the line and insert "(A)(2)(a) and (3), and (B)(3)(c) and (5) and to enact

#### AMENDMENT NO. 2

On page 1, line 8, after "R.S. 51:1787" delete the remainder of the line and insert "(A)(2)(a) and (3), and (B)(3)(c) and (5) are hereby amended and"

#### AMENDMENT NO. 3

On page 2, between lines 10 and 11, insert the following:

"(2)(a) Except as provided in Subparagraph (b) of this

Paragraph, for either a three two thousand five hundred dollar tax

credit per net new employee job for participating companies located in an enterprise zone or a one thousand dollar tax credit per net new job for participating companies located outside of an

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Total - 0 Total - 0

enterprise zone as determined by the company's average annual employment reported under the Louisiana Employment Security Law during the taxable year for which credit is claimed. This tax credit may be applied to any state income tax liability or any state corporate franchise tax liability, but not liabilities for penalty or interest, due or outstanding at the time the credit is generated. However, credits may be applied to a due or outstanding tax liability attributable to tax years prior to the year in which the credit is generated only if the tax liability is the result of an assessment, administrative, or judicial proceeding by the Department of Revenue after an audit, provided that no further interest or penalty shall be accrued on such tax liability after the credit is generated. If the entire credit cannot be used in the year claimed, the remainder may be applied against the income tax or corporate franchise tax for the succeeding ten taxable years or until the entire credit is used, whichever occurs first. These credits shall also apply to those tax liabilities, but not liabilities for penalty or interest, identified in tax years where existing contracts concernts the credit." generate the credit.'

On motion of Senator Peterson, the amendments were adopted.

#### Floor Amendments

Senator Cortez proposed the following amendments.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Cortez to Engrossed Senate Bill No. 3 by Senator LaFleur

AMENDMENT NO. 1 On page 1, line 2 after "51:" insert "1781,"

AMENDMENT NO. 2

On page 1, line 6, after "effectiveness;" insert "to provide relative to the sunset of the program;'

AMENDMENT NO. 3

On page 1, line 8, after "51:" insert "1781,"

AMENDMENT NO. 4

On page 1, between lines 9 and 10, insert the following: "§1781. Short title

A. This Act may be cited as the Louisiana Enterprise Zone Act.

B. The provisions of this Chapter shall sunset July 1, 2017.

On motion of Senator Cortez, the amendments were adopted.

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

#### **ROLL CALL**

The roll was called with the following result:

### YEAS

		3.5. 11
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		

NAYS

ABSENT

The Chair declared the amended bill was passed, ordered reengrossed and sent to the House. Senator LaFleur moved to reconsider the vote by which the bill was passed and laid the motion on the table.

#### SENATE BILL NO. 15-

BY SENATOR MORRELL

AN ACT

To amend and reenact R.S. 47:1675(B), relative to refundable tax credits; to provide for the ordering of tax credits and payments; to provide for an effective date; and to provide for related

#### Floor Amendments

Senator Morrell proposed the following amendments.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Engrossed Senate Bill No. 15 by Senator Morrell

 $\frac{AMENDMENT\ NO.\ 1}{On\ page\ 1,\ line\ 2,\ after}\ "R.S.\ 47:1675(B)"\ insert\ "and\ to\ enact\ R.S.\ 47:1675\ (H)(1)(d),\ (e),\ (f),\ and\ (g)."$ 

AMENDMENT NO. 2

On page 1, line 3, after "payments;" insert "to provide relative to utilization of transferable tax credits in the Tax Credit Registry;

AMENDMENT NO. 3 On page 1, line 6, after "reenacted" insert "and R.S. 47:1675 (H)(1)(d), (e), (f), and (g) are hereby enacted"

AMENDMENT NO. 4

On page 2, between lines 14 and 15, insert:

"H. Transferable income or corporation franchise tax credits. (1) Unless otherwise provided in the statute granting the credit:

(d) A tax credit cannot be claimed on a tax return or utilized as a payment prior to the effective date of transfer, as reflected in the Tax Credit Registry pursuant to R.S. 47:1524, between the transferor and transferee.

(e) To claim a credit on a tax return, the effective date of transfer, as reflected in the Tax Credit Registry pursuant to R.S. 47:1524, must be on or before the due date of the return, without regard to the granting of any extension.

(f) A tax credit with an effective date of transfer, as reflected in the Tax Credit Registry pursuant to R.S. 47:1524, after the due date of the return, without regard to the granting of any extension, may be utilized as a payment.

(g) A credit acquired through transfer can be applied to any allowable tax liability that is due for the year the credit was originally earned or to any year due afterward until the applicable carryforward period is over.

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.

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#### **ROLL CALL**

The roll was called with the following result:

#### YEAS

Mr. President	Fannin	Morrish
Barrow	Gatti	Peacock
Bishop	Johns	Peterson
Boudreaux	LaFleur	Smith, G.
Brown	Long	Smith, J.
Carter	Luneau	Tarver
Claitor	Martiny	Thompson
Colomb	Mills	Ward
Erdev	Morrell	

Total - 26

NAYS

Allain	Hewitt	Riser
Appel	Lambert	Walsworth
Chabert	Milkovich	White
Cortez	Mizell	
Donahue	Perry	

Total - 13

ABSENT

Total - 0

The Chair declared the amended bill was passed, ordered reengrossed and sent to the House. Senator Morrell moved to reconsider the vote by which the bill was passed and laid the motion on the table.

#### 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.

On motion of Senator LaFleur, the bill was read by title and returned to the Calendar, subject to call.

#### House Bills and Joint Resolutions on Third Reading and Final Passage

HOUSE BILL NO. 7— BY REPRESENTATIVE JACKSON

#### AN ACT

To amend and reenact R.S. 47:287.71(B)(6), relative to corporate income tax; to provide for an exclusion from corporate gross income; to increase the amount of the exclusion for certain dividend income; and to provide for related matters.

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

#### **ROLL CALL**

The roll was called with the following result:

#### YEAS

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

NAYS

Total - 0

ABSENT

LaFleur Total - 1

The Chair declared the 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.

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

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

#### **ROLL CALL**

The roll was called with the following result:

#### YEAS

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

NAYS

Total - 0

ABSENT

LaFleur Total - 1

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

HOUSE BILL NO. 59— BY REPRESENTATIVE MORENO

AN ACT To amend and reenact R.S. 47:301(4)(f) and (6)(a) and to enact R.S. 47:306(A)(8), relative to sales and use tax on hotels; to provide certain definitions for purposes of imposing of the state sales and use tax; to provide for remittance of certain information to the secretary of the Department of Revenue; to provide for an effective date; and to provide for related matters.

## Page 8 SENATE

March 2, 2016

### 14th DAY'S PROCEEDINGS

#### Floor Amendments

Senator Morrell proposed the following amendments.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 59 by Representative Moreno

 $\frac{AMENDMENT\ NO.\ 1}{On\ page\ 1,\ line\ 2,}\ after\ (6)(a),\ delete\ "and\ to\ enact\ R.S.\ 47:306(A)(8)"$ 

AMENDMENT NO. 2

On page 1, line 8, delete "and R.S."

AMENDMENT NO. 3

On page line 9, delete "R.S. 47:306(A)(8) is hereby enacted

AMENDMENT NO. 4

On page 2, line 1, delete "Any" and insert "Under guidelines enacted by the legislature of Louisiana during the 2016 Regular session, any"

AMENDMENT NO. 5

On page 2, between lines 3 and 4, insert the following:

'(iii) For purposes of this Chapter, dealer shall not include any persons who lease sleeping rooms, cottages, or cabins on a month-tomonth basis.

AMENDMENT NO. 6

On page 2, between lines 11 and 12, insert the following:
""(iii) For purposes of this Chapter, hotel shall not mean or include any establishment or person leasing sleeping rooms, cottages, or cabins on a month-to-month basis."

AMENDMENT NO. 7 On page 2, delete lines 13 through 28

AMENDMENT NO. 8

On page 3, delete lines 1 through 5 and insert the following: Section 2. The provisions of this Act shall become effective on July 1, 2016.

On motion of Senator Morrell, the amendments were adopted.

#### **Floor Amendments**

Senator Morrell proposed the following amendments.

#### SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 59 by Representative Moreno

AMENDMENT NO. 1

On page 1, line 2, after "and (6)(a)" delete the remainder of the line and insert ", relative"

AMENDMENT NO. 2

On page 1, line 4, after "tax;" delete the remainder of the line

AMENDMENT NO. 3 On page 1, line 5, delete "secretary of the Department of Revenue;"

AMENDMENT NO. 4

On page 1, line 8, after "reenacted" delete the remainder of the line

AMENDMENT NO. 5

On page 1, line 9, delete "47:306(A)(8) is hereby enacted"

AMENDMENT NO. 6

On page 2, at the beginning of line 1, delete "(ii) Any" and insert '(ii) Under guidelines enacted by the Legislature of Louisiana during the 2016 Regular Session, any

#### AMENDMENT NO. 7

On page 2, between lines 3 and 4, insert the following:

"(iii) For purpose of this Chapter, dealer shall not include persons leasing apartments or single family dwellings on a month-to-

AMENDMENT NO. 8

On page 2, between lines 11 and 12 insert the following:

'(iii) For purpose of this chapter, hotel shall not mean or include any establishment or person leasing apartments or single family dwelling on a month-to-month basis."

AMENDMENT NO. 9

On page 2, delete lines 13 through 28 in their entirety and on page 3, delete lines 1 through 5 in their entirety and insert the following:

"Section 2, the provisions of this Act shall become effective July 1, 2016.'

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	Fannin	Peacock
Allain	Gatti	Perry
Appel	Hewitt	Peterson
Barrow	Johns	Smith, G.
Bishop	Lambert	Smith, J.
Boudreaux	Long	Tarver
Brown	Luneau	Thompson
Carter	Martiny	Walsworth
Chabert	Mills	Ward
Colomb	Morrell	White
Donahue	Morrish	

Total - 32 NAYS

Milkovich Claitor Riser Erdey Mizell

Total - 5 ABSENT

LaFleur Cortez Total - 2

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

#### **Rules Suspended**

Senator Appel asked for and obtained a suspension of the rules to recommit a bill.

#### SENATE BILL NO. 26—

BY SENATOR APPEL

AN ACT

To enact R.S. 49:308.2 and to repeal R.S. 49:308.3, relative to special funds and dedications of money; to provide for legislative intent; to provide for the abolition of certain special treasury funds and dedications; to provide for an effective date; and to provide for related matters.

## Page 9 SENATE

March 2, 2016

Senator Appel moved to recommit the bill from the Committee on Revenue and Fiscal Affairs to the Committee on Finance.

Without objection, so ordered.

#### **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:

March 2, 2016

To the President and Members of the Senate:

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

The following Senate Concurrent Resolution has been properly enrolled:

#### SENATE CONCURRENT RESOLUTION NO. 5-

BY SENATORS COLOMB, ALARIO, ALLAIN, APPEL, BARROW, BISHOP, BOUDREAUX, BROWN, CARTER, CHABERT, CLAITOR, CORTEZ, DONAHUE, ERDEY, FANNIN, GATTI, HEWITT, JOHNS, LAFLEUR, LAMBERT, LONG, LUNEAU, MARTINY, MILKOVICH, MILLS, MIZELL, MORRELL, MORRISH, PEACOCK, PERRY, PETERSON, RISER, GARY SMITH, JOHN SMITH, TARVER, THOMPSON, WALSWORTH, WARD AND WHITE AND REPRESENTATIVES ABRAHAM, ABRAMSON, ADAMS, AMEDEE, ANDERS, ARMES, BACALA, BAGLEY, BAGNERIS, BARRAS, BERTHELOT, BILLIOT, BISHOP, BOUIE, BROADWATER, CHAD BROWN, TERRY BROWN, CARMODY, CARPENTER, GARY CARTER, ROBBY CARTER, STEVE CARTER, CHANEY, CONNICK, COUSSAN, COX, CROMER, DANAHAY, DAVIS, DEVILLIER, 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, MIKE JOHNSON, ROBERT JOHNSON, JONES, NANCY LANDRY, TERRY LANDRY, LEBAS, LEGER, LEOPOLD, LOPINTO, LYONS, MACK, MAGEE, MARCELLE, MCFARLAND, MIGUEZ, DUSTIN MILLER, GREGORY MILLER, MONTOUCET, MORENO, JAY MORRIS, JIM MORRIS, NORTON, PEARSON, PIERRE, POPE, PRICE, PUGH, PYLANT, REYNOLDS, RICHARD, SCHEXNAYDER, SCHRODER, SEABAUGH, SHADOIN, SIMON, SMITH, STOKES, TALBOT, THIBAUT, WHITE, WILLMOTT AND ZERINGUE A CONCURRENT RESOLUTION

To express the sincere and heartfelt condolences of the Legislature of Louisiana upon the death of State Representative Ronnie Edwards.

> Respectfully submitted, KAREN CARTER PETERSON Chairman

The foregoing Senate Concurrent Resolution was signed by the President of the Senate.

#### **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:

March 2, 2016

To the President and Members of the Senate:

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

The following Senate Resolutions have been properly enrolled:

#### SENATE RESOLUTION NO. 7—

BY SENATOR MORRISH

#### A RESOLUTION

To commend Our Lady Help of Christians Catholic Church in Jennings, Louisiana, on its one hundredth anniversary.

SENATE RESOLUTION NO. 8—

BY SENATORS MARTINY, ALARIO, APPEL, BARROW, BISHOP, BOUDREAUX, CARTER, CHABERT, CLAITOR, COLOMB, CORTEZ, DONAHUE, ERDEY, GATTI, HEWITT, JOHNS, LAMBERT, LONG, LUNEAU, MILKOVICH, MILLS, MIZELL, MORRELL, MORRISH, PEACOCK, PERRY, RISER, GARY SMITH, JOHN SMITH, THOMPSON, WALSWORTH AND WHITE

#### A RESOLUTION

To commend Judge Frank A. Marullo Jr., Louisiana's longest serving jurist, who has stepped down from the bench after over fortyone years of meritorious service as an Orleans Parish District Criminal Court Judge for Section D.

#### SENATE RESOLUTION NO. 9—

BY SENATOR LUNEAU

#### A RESOLUTION

To commend Annie Beard on her achievements and on being named the 2015 Gymnast of the Year by International Gymnast Magazine.

> Respectfully submitted, KAREN CARTER PETERSON Chairman

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

#### Message to the Governor

#### SIGNED SENATE BILLS

February 26, 2016

To the Honorable Governor of the State of Louisiana:

The President of the Senate and the Speaker of the House of Representatives have signed the following Senate Bills:

#### SENATE BILL NO. 1-

BY SENATORS MARTINY, ALARIO, ALLAIN, APPEL, BARROW, BISHOP, BOUDREAUX, BROWN, CARTER, CHABERT, CLAITOR, DONAHUE, ERDEY, GATTI, HEWITT, JOHNS, LAFLEUR, LAMBERT, LONG, LUNEAU, MILKOVICH, MIZELL, PETERSON, RISER, GARY SMITH, JOHN SMITH, TARVER, WALSWORTH AND WARD AND REPRESENTATIVE LEGER

#### AN ACT

To amend and reenact R.S. 51:2365.1(A)(5) and (7)(a), relative to the definition of a qualified event or qualified major event for purposes of the Major Events Incentive Program; to include a college tournament or championship in the definition of a qualified event or qualified major event; to provide for an effective date; and to provide for related matters.

#### **SENATE BILL NO. 4-**

BY SENATORS LAFLEUR AND ALARIO

AN ACT
To amend and reenact R.S. 39:91(A), the introductory paragraph of (B), and (D), and to enact R.S. 39:91(E), relative to the deposit of certain funds into the state general fund; to provide for the deposit of certain economic damages payments received by the state pursuant to the settlement of the Deepwater Horizon litigation; to provide for an effective date; and to provide for related matters.

and they are hereby presented for executive approval.

Respectfully submitted, GLENN A. KOEPP Secretary of the Senate

## Page 10 SENATE

March 2, 2016

### 14th DAY'S PROCEEDINGS

#### Message to the Secretary of State

#### SIGNED SENATE CONCURRENT RESOLUTIONS

March 2, 2016

To the Honorable Secretary of State:

The President of the Senate and the Speaker of the House of Representatives have signed the following Senate Concurrent Resolution:

# SENATE CONCURRENT RESOLUTION NO. 2—BY SENATORS MORRELL, ALARIO AND LAFLEUR A CONCURRENT RESOLUTION

To make available for appropriation from the Budget Stabilization Fund the sum of \$128,459,663.85 not to exceed one-third of the balance of the Budget Stabilization Fund as of the beginning of Fiscal Year 2015-2016, due to the second reduction of the revenue forecast for the current fiscal year in the amount of \$570.1 million as adopted by the Revenue Estimating Conference at its meeting on February 10, 2016, and as recognized by the Joint Legislative Committee on the Budget at its meeting on February 13, 2016.

SENATE CONCURRENT RESOLUTION NO. 3— BY SENATORS GATTI AND PEACOCK AND REPRESENTATIVES HORTON AND MIKE JOHNSON

A CONCURRENT RESOLUTION
To commend and recognize the Steve Hoyle Intensive Substance Abuse Program for its success in shortening the sentences of certain offenders, while better preparing those offenders to reintegrate into their families and communities without a return to substance abuse and incarceration.

SENATE CONCURRENT RESOLUTION NO. 4—
BY SENATORS CLAITOR, ALARIO, ALLAIN, APPEL, BARROW, BISHOP, BOUDREAUX, BROWN, CHABERT, COLOMB, CORTEZ, DONAHUE, ERDEY, FANNIN, GATTI, HEWITT, LAMBERT, LONG, LUNEAU, MILKOVICH, MILLS, MIZELL, MORRELL, MORRISH, PEACOCK, PERRY, RISER, GARY SMITH, JOHN SMITH, THOMPSON, WALSWORTH, WARD AND WHITE

A CONCURRENT RESOLUTION

To memorialize the Congress of the United States to extend

To memorialize the Congress of the United States to extend Louisiana's seaward boundary in the Gulf of Mexico to three marine leagues.

> Respectfully submitted, GLENN A. KOEPP Secretary of the Senate

#### Message from the House

#### SIGNED HOUSE CONCURRENT RESOLUTIONS

March 2, 2016

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the Speaker of the House of Representatives has signed the following House Concurrent Resolutions:

HOUSE CONCURRENT RESOLUTION NO. 9—
BY REPRESENTATIVES BARRAS, ABRAHAM, ABRAMSON, ADAMS, AMEDEE, ANDERS, ARMES, BACALA, BAGLEY, BAGNERIS, BERTHELOT, BILLIOT, BISHOP, BOUIE, BROADWATER, CHAD BROWN, TERRY BROWN, CARPENTER, GARY CARTER, CHANEY, CONNICK, COUSSAN, COX, CROMER, DANAHAY, DAVIS, DEVILLIER, 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, MIKE JOHNSON, ROBERT JOHNSON, JONES, NANCY LANDRY, TERRY LANDRY, LEBAS, LEGER, LEOPOLD, LOPINTO, LYONS, MACK, MAGEE, MARCELLE, MCFARLAND, MIGUEZ, DUSTIN MILLER, GREGORY MILLER,

MONTOUCET, MORENO, JAY MORRIS, JIM MORRIS, NORTON, PEARSON, PIERRE, POPE, PRICE, PUGH, PYLANT, REYNOLDS, RICHARD, SCHEXNAYDER, SCHRODER, SEABAUGH, SHADOIN, SIMON, SMITH, STOKES, TALBOT, THIBAUT, WHITE, WILLMOTT, AND ZERINGUE AND SENATORS ALARIO, ALLAIN, APPEL, BARROW, BISHOP, BOUDREAUX, BROWN, CARTER, CHABERT, CLAITOR, COLOMB, CORTEZ, DONAHUE, ERDEY, FANNIN, GATTI, HEWITT, JOHNS, LAFLEUR, LAMBERT, LONG, LUNEAU, MARTINY, MILKOVICH, MILLS, MIZELL, MORRELL, MORRISH, PEACOCK, PERRY, PETERSON, RISER, GARY SMITH, JOHN SMITH, TARVER, THOMPSON, WALSWORTH, WARD, AND WHITE

A CONCURRENT RESOLUTION

To express the sincere and heartfelt condolences of the Legislature of Louisiana upon the death of state representative Rodnette "Ronnie" Bethley Edwards.

and asked that the President of the Senate affix his signature to the

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

The House Concurrent Resolutions contained herein were signed by the President of the Senate.

#### 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 3, 2016, were announced:

10:30 A.M. Revenue & Fiscal Affairs 1:00 P.M. Hainkel Room

### Adjournment

On motion of Senator Thompson, at 6:05 o'clock P.M. the Senate adjourned until Thursday, March 3, 2016, at 3:00 o'clock P.M.

The President of the Senate declared the Senate adjourned.

GLENN A. KOEPP Secretary of the Senate

> DIANE O' QUIN Journal Člerk