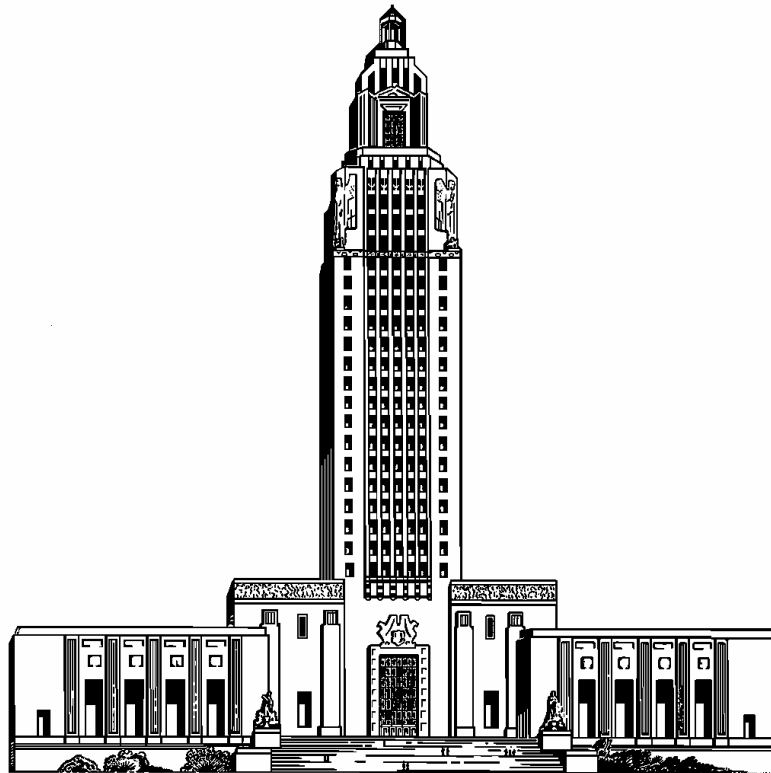


HIGHLIGHTS
of the
2005 First Extraordinary Session
and the
2006 First Extraordinary Session
of the
Louisiana Legislature



Prepared by:
House Legislative Services
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ADMINISTRATION OF CRIMINAL JUSTICE

2005 FIRST EXTRAORDINARY SESSION

CRIMINAL PROCEDURE

HB 73 by Martiny (*Last Action – Act No. 52*)

Provides for the establishment of emergency sessions of criminal court outside the parish or territorial jurisdiction of any appellate, district, parish, city, municipal, traffic, juvenile, justice of the peace, or family court having jurisdiction over criminal prosecutions and proceedings based upon a determination and order of the Louisiana Supreme Court that an emergency or disaster warrants the establishment of emergency sessions of court.

GAMING

HB 56 by Pinac (*Last Action – Act No. 49*)

Provides if the Louisiana State Racing Commission determines that a licensed eligible facility cannot conduct races due to a natural disaster or such other occurrence, the commission may authorize additional racing days at another licensed eligible facility. Provides, in such instances, for the pro rata distribution of the annual net slot machine proceeds received for purses from slot machine gaming operations and those other monies received between the two facilities in order to supplement purses for races held at the other licensed eligible facility.

HB 78 by Martiny (*Last Action – Act No. 54*)

Amends the definition of an eligible facility for the purposes of slot machine gaming to provide for conducting less than 80 racing days in a consecutive 20-week period due to any force majeure.

Administration of Criminal Justice ---

APPROPRIATIONS COMMITTEE

2005 FIRST EXTRAORDINARY SESSION

BUDGETARY CONTROLS AND ADMINISTRATION

HB 84 by Alario (*Last Action – Act No. 2*)

HB 94 by Alario and Senator Heitmeier (*Last Action – Act No. 3*)

HB 95 by Alario and Senator Heitmeier (*Last Action – Act No. 4*)

HB 96 by Alario and Senator Heitmeier (*Last Action – Act No. 5*)

Act No. 2 suspends provisions of law with respect to completion of the state's comprehensive annual financial report for Fiscal Year 2004-2005 by extending the completion deadline from December 31, 2005 to March 31, 2006.

Act No. 3 suspends provisions of law regarding dates for submission of certain budget documents for purposes of the Fiscal Year 2006-2007 budget. The deadline for submission of agency budget requests to the division of administration is changed from November 15, 2005, to a date to be determined by the commissioner of administration. The deadline for submission of the governor's executive budget to the Joint Legislative Committee on the Budget is extended from 45 to 21 days prior to the regular session of the legislature.

Act No. 4 suspends provisions of law requiring preparation of the annual undersecretary's report by undersecretaries of state departments for purposes of Fiscal Year 2004-2005.

Act No. 5 suspends provisions of law requiring preparation of a continuation budget by the division of administration for purposes of Fiscal Year 2006-2007.

SPECIAL TREASURY FUNDS

HB 140 by Alario (*Last Action – Act No. 34*)

SCR 12 by Heitmeier (*Last Action – Filed with the Secretary of State*)

The Budget Stabilization Fund is a special fund created in the state treasury the proceeds of which may be utilized, under certain conditions with legislative approval, to either offset a deficit or supplement an anticipated revenue shortfall. The constitution "caps" the fund at 4% of total state revenue receipts for the previous fiscal year. Total state revenue receipts are not defined. New law provides that total state receipts shall not include any monies received by the state from the Federal Emergency Management Administration.

Appropriations Committee

SCR 12 authorizes the Revenue Estimating Conference to incorporate one-third of the certified balance in the Budget Stabilization Fund for FY 2005-2006 and authorizes the legislature to appropriation that amount (\$153.9 million).

APPROPRIATIONS

HB 156 by Alario (*Last Action – Act No. 67*)

Provides for supplemental appropriations, transfers, and reductions of funding from various means of finance for the ordinary operating expenses of state government for Fiscal Year 2005-2006.

Ratifies and confirms the spending freeze and expenditure reductions contained in Executive Orders No. KBB 2005-38 and 2005-82. Provides specific requirements for application of the spending freeze within the Louisiana Technical College. Also, amends Schedule 19 of Act 16 of the 2005 R.S. of the Legislature with respect to appropriations for 19-649 Louisiana Community and Technical Colleges Board of Supervisors with respect to the expenditure of balances of self-generated revenues.

Directs the Dept. of Health and Hospitals to restore certain reductions in Medicaid reimbursement methodologies in the event the federal government increases some component of the federal financial participation in Louisiana's Medicaid program to 100%.

MINIMUM FOUNDATION PROGRAM (MFP)

SCR 15 by Senator Ullo (*Last Action – House Committee*)

SCR 29 by Senator Ullo (*Last Action – Filed with the Secretary of State*)

In order to adjust the FY 05-06 MFP allocations following Hurricanes Katrina and Rita, necessitated by the massive relocation of displaced students and the severely damaged school systems of Orleans, St. Bernard, and Plaquemines Parishes, the Board of Elementary and Secondary Education (BESE) adopted on November 9, 2005, revisions to the MFP which included a base level of funding for those three school systems. These changes were introduced as SCR 15 and the Senate and House Education Committee approved the BESE proposal. The House Appropriations Committee, however, had great concern regarding the level of funding for those school systems where there were no students or, if there were students, only a fraction would actually be in attendance. In addition, BESE had also increased the inflation factor to 5% (previously 2.75%) and introduced for the first time the use of the Consumer Price Index in the calculation of the Base Per Pupil Amount. Following a lengthy discussion, the Appropriations Committee asked BESE to reconsider its recommendations.

Appropriations Committee

On November 15, BESE reconvened and submitted to the Legislature revisions to the MFP, which were then introduced as SCR 29 and approved by the Legislature. The MFP adjustments approved by the Legislature resulted in savings totaling \$63 million in FY 05-06.

2006 FIRST EXTRAORDINARY SESSION

STATE ORGANIZATION

HB 59 by Alario (*Last Action – Act. No. 5*)

Creates the Louisiana Recovery Authority ("LRA") within the Office of the Governor (as was formerly established by Executive Order No. 63 of 2005) to assist with recommendations and coordination of state and other entities efforts, programs, and funding with respect to recovery from Hurricanes Katrina and Rita (the "recovery").

The LRA is subject to all provisions of law applicable to state agencies. All funding received or disbursed by the LRA will be subject to audit. Rules adopted by the board are subject to legislative oversight pursuant to the Administrative Procedure Act.

Leadership activities of the LRA will be conducted by the Louisiana Recovery Authority Board (the "board") which is composed of 29 members appointed by the governor with at least two persons representing each congressional district, and four ex officio members who are the speaker and speaker pro tempore of the House of Representatives and the president and president pro tempore of the Senate. All members are voting members and all appointed board members are subject to Senate confirmation.

Powers and duties of the board include recommendation and promotion of priorities and plans for the recovery, identification of funding sources and innovative financing alternatives to fund the recovery, recommendations regarding how monies received by the state for the recovery shall be utilized, recommendation of recovery-related policy for all agencies of the state, coordination with local governments and metropolitan planning commissions to develop community-driven local and regional plans for recovery, and reports to the governor and the legislature no less than quarterly on the progress of the recovery.

The LRA shall develop proposals related to the recovery, including CDBG proposals. Such proposals shall be sent to the governor for approval. If approved by the governor, the proposal shall then be submitted to the Joint Legislative Committee on Budget, ("JLCB"), for approval. At the same time the proposal is submitted to the JLCB, it shall be submitted to the appropriate legislative committee for oversight. If the oversight committee objects to the proposal, it shall so notify the JLCB. Upon receiving the required legislative approvals, the proposal shall then be submitted by the governor to the U.S. Department of Housing and Urban Development or other appropriate federal agency. Approval of the JLCB is required for incorporation of any monies associated with such a proposal into the budget.

Appropriations Committee

Proposals which provide for expenditures in excess of \$10 million require approval by a majority of both houses of the legislature. Upon approval of same by the JLCB, the LRA shall submit the proposal for full legislative approval. Provides that if the legislature is in session, such approval shall be by resolution; if not, then by IEB-type mail ballot. Prior to actual expenditure of any federal monies, the LRA must receive approval by the JLCB.

The governor may designate the LRA, or a team designated by the LRA, as the State Hazard Mitigation Team for the recovery for the purposes of the Hazard Mitigation Grant Program authorized pursuant to the Robert T. Stafford Disaster Relief and Emergency Assistance Act.

CAPITAL OUTLAY

HB 71 by Alario (*Last Action – Act No. 37*)

Appropriates supplemental capital outlay funding in the amount of \$640,000,000 federal funds for the Department of Military Affairs for Hurricanes Katrina/Rita Military Infrastructure Recovery/Restoration.

HB 78 by Montgomery (*Last Action – Act No. 38*)

Authorizes the Department of Military, with approval of the commissioner of administration, to utilize the design-build method to construct Hurricanes Katrina/Rita Military Infrastructure Recovery/Restoration projects on an expedited schedule to restore the Louisiana National Guard infrastructure to full capacity as soon as possible to support the National Guard's mission requirements regarding homeland security and emergency preparedness response to natural and civil emergencies, and acts of terror and consequence management for mass casualty events.

CIVIL LAW AND PROCEDURE

2005 FIRST EXTRAORDINARY SESSION

PRESCRIPTION

HB 90 by Ansardi (*Last Action – Act No. 6*)

Creates a limited suspension of all prescription and peremptive periods from Aug. 26, 2005, until Jan. 3, 2006, if the prescriptive or peremptive period would have otherwise lapsed during the period from Aug. 26, 2005, through Jan. 3, 2006.

Creates a limited suspension and/or extension of all legal deadlines from Nov. 25, 2005, through Jan. 3, 2006, if the deadline would have lapsed during this time period.

Provides that if a legal deadline lapsed during the time period from Oct. 25, 2005, through Nov. 25, 2005, the party may seek an extension by contradictory motion or declaratory judgment, but in no case shall the deadline be extended beyond Jan. 3, 2006.

Provides that a party who is domiciled within the parishes of Cameron, Orleans, Plaquemines, St. Bernard, Jefferson or Vermilion, or whose cause arose within such parishes or whose attorney is domiciled within or has a law office within such parishes may seek in any court of competent jurisdiction in the state a limited extension or suspension of prescription or peremption or other legal deadlines by contradictory motion or declaratory judgment, when the right, claim, or action would have expired during the time period of January 4, 2006 through May 31, 2006. This procedure does not preclude a party from using the basis of the motion as a defense to an exception of prescription.

These procedures do not apply to landlord-tenant disputes, evictions proceedings, and lease disputes regarding immovable property if the proceeding was carried out in accordance with Executive Order KBB 2005-67.

Ratifies the action of the governor in issuing Executive Orders KBB 2005-32, 48, and 67.

CHILD SUPPORT

HB 104 by Greene (*Last Action – Act No. 59*)

Provides that gross income includes disaster unemployment assistance received from the U.S. Department of Labor, but excludes disaster assistance received through FEMA or any other nonprofit tax-exempt organization.

CIVIL LAW AND PROCEDURE

Provides that the court may deviate from the guidelines if the application of the guidelines would be unjust or inequitable to a party who was denied access to the courts as a direct result of Hurricane Katrina or Rita.

Provides that a party shall not be deemed voluntarily unemployed or underemployed if he has been temporarily unable to find work or has been temporarily forced to take a lower paying job due to Hurricane Katrina or Rita.

Provides that the court may make a child support modification retroactive to the date an emergency was declared for Hurricane Katrina or Rita, if judicial demand is filed before April 15, 2006 and if 42 USC 666(a)(9)(c), (the Bradley Amendment), is amended to permit retroactive modification of support.

Provides that this Act shall apply to all pending and future cases.

COMMERCE

2005 FIRST EXTRAORDINARY SESSION

SB 44 by Hollis (*Last Action – Act No. 12*)

HB 76 by Pinac (*Last Action – House Calendar*)

Provides for a Statewide Uniform Construction Code. Requires all municipalities and parishes to enforce the code, which is comprised of the International Building Code, International Existing Building Code, International Residential Code with amendments, International Mechanical Code, Louisiana State Plumbing Code, International Fuel Gas Code, and the National Electric Code.

Creates the Louisiana State Uniform Construction Code Council consisting of 19 members appointed by the Governor for three year terms. The primary function of the council is to review and adopt the state uniform construction code, provide for training and education of code officials, and to accept requests for amendments to the code, except the La. State Plumbing Code. The statewide code becomes effective on January 1, 2007. The council must update the code every three years.

Requires that the parishes of Calcasieu, Cameron, Iberia, Jefferson, Lafouche, Orleans, Plaquemines, St. Bernard, St. Tammany, Terrebone, and Vermilion shall enforce, on an emergency basis, all wind and flood mitigation requirements prescribed by the 2003 International Building Code and the 2003 International Residential Code, as modified and amending Section 301.2.1.1(2) to replace "Southern Building Code Congress International Standard for Hurricane Resistant Residential Construction (SSTD 10)" with the Guidelines for Hurricane Resistant Construction as published by the Institute for Business and Home Safety, 2005. The emergency provisions remain in effect until the council adopts the latest versions of the statewide uniform construction code.

HB 11 by Smiley (*Last Action – Act No. 42*)

Provides that an insurance company that acquires ownership of a water-damaged motor vehicle pursuant to a settlement shall apply for a certificate of destruction with the Department of Public Safety within 30 days of settlement. Requires that any such water-damaged motor vehicle be dismantled, sold for any usable parts, or crushed.

Defines "water-damaged vehicle" to mean any vehicle, other than an antique vehicle or a vehicle in excess of twenty thousand pounds gross vehicle weight, whose power train, computer, or electrical system has been damaged by flooding as the result of a gubernatorially declared disaster or emergency and that is a "total loss".

2006 FIRST EXTRAORDINARY SESSION

HB 4 by LaFonta (*Last Action – Act No. 21*)

Provides for endorsement and distribution of an insurance settlement proceeds check or draft for residential immovable property damaged as a result of Hurricane Katrina or Hurricane Rita and provides for return of excess funds by mortgage holders. All mortgage holders have 30 days, after receiving a written request from the borrower to release excess funds along with a check or draft endorsed by the mortgagor, to provide their endorsements and return all excess funds.

EDUCATION

2005 FIRST EXTRAORDINARY SESSION

SCHOOLS/INSTRUCTIONAL TIME

HB 33 by Crane (*Last Action – Act No. 25*)

Provides that, effective for the 2005-2006 school year, R.S. 17:154.1(A)(1) and 154.3 relative to the minimum requirements for instructional time and teacher work days per school year shall not be applicable under specified circumstances. Requires certification by the state superintendent of education and approval by the State Board of Elementary and Secondary Education (BESE) relative to the applicability of the minimum requirements for instructional time for certain public schools and school systems. Provides for rules and regulations adopted by BESE relative to the requirements for instructional time and teacher work days.

SCHOOLS/SESSIONS

HB 21 by Crane (*Last Action – Act No. 21*)

Provides that, effective for the 2005-2006 school year, R.S. 17:236 relative to the requirement for operation of a minimum school session of not less than 180 days (for school classification purposes) shall not be applicable. Authorizes BESE to adopt rules for the 2005-2006 school year relative to the required minimum school session.

LA 4/CLASS RATIOS

HB 19 by Crane (*Last Action – Act No. 19*)

Provides that, effective for the 2005-2006 school year, R.S. 17:24.10(C)(4) relative to the requirements for student/lead teacher and student/adult staff member ratios for LA 4 classes shall not apply to public school systems and charter schools that provide LA 4 classes and meet certain specified requirements relative to enrollment of displaced students. Authorizes BESE to adopt rules for the 2005-2006 school year relative to the ratios required for LA 4 classes.

LOCAL PUBLIC SCHOOL BOARDS/BUDGETS

HB 20 by Crane (*Last Action – Act No. 20*)

Provides that, effective for the 2005-2006 school year, R.S. 17:88(A) and (C) relative to the required dates for school boards to adopt budgets and submit such budgets to the state

Education

superintendent of education shall not be applicable. Authorizes BESE to adopt rules for the 2005-2006 school year to provide relative to such dates.

STUDENTS/TESTING

HB 22 by Crane (*Last Action – Act No. 22*)

Provides that, effective for the 2005-2006 school year, R.S. 17:2112(A)(1) relative to the requirement for testing the sight and hearing of pupils within 30 days after the admission of any pupils entering school late in the session shall not be applicable. Authorizes BESE to adopt rules for the 2005-2006 school year relative to the testing requirement.

SCHOOLS/RECOVERY SCHOOL DISTRICT

HB 121 by Crane (*Last Action – Act No. 35*)

SB 49 by Duplessis (*Last Action – House Committee*)

Provides for the transfer of certain failed schools in school systems that are academically in crisis to the Recovery School District and provides for the operation and management of such schools by the recovery district. Provides that on and after Nov. 18, 2008, no additional schools shall be transferred to the recovery district. Requires BESE approval for the administration of the recovery district by the state Dept. of Education. Expands the definition of a Type 5 charter school to include charters involving certain schools transferred to the recovery district. Provides prohibitions relative to the governing or management boards of certain recovery district charter schools.

HB 93 by Scalise (*Last Action – Senate Committee*)

Requires that all public schools under the jurisdiction of a local public school board which is academically in crisis shall be transferred to the Recovery School District and provides for the operation and management of such schools by the recovery district. Defines "academically in crisis" for purposes of **HB 93**. Expands the definition of a Type 5 charter school to include charters involving certain schools transferred to the recovery district. Prohibits certain persons from being a member of the governing authority or management board of Type 5 charter schools.

TUITION OPPORTUNITY PROGRAM FOR STUDENTS (TOPS)

HB 142 by Salter (*Last Action: Act No. 64*)

Modifies for the 2005-2006 academic year continuing eligibility requirements for TOPS awards for displaced students (students eligible for or having program awards who are displaced during the 2005-2006 academic year by Hurricanes Katrina and Rita from specified parishes or postsecondary education institutions) including provisions relative to enrollment

as a first-time freshman in an eligible out-of-state institution, awards suspended due to a student not meeting certain academic requirements, enrollment in an eligible out-of-state institution subsequent to award use in La., and use of a TOPS-Tech Award for certain courses at eligible La. institutions granting academic undergraduate degrees. Provides for rulemaking by the La. Student Financial Assistance Commission, for legislative oversight of such rules, and for dissemination of information about program changes.

HB 143 by Salter (*Last Action: Act No. 65*)

Modifies for the 2005-2006 school year initial eligibility and residency requirements for TOPS awards for students displaced by Hurricanes Katrina and Rita from specified parishes, including provisions for such students who graduate from out-of-state schools and for certain other children of La. residents who graduate from out-of-state high schools or complete the 12th grade level of a home study program. Also provides for waiver of core curriculum requirement for certain displaced students who graduate from eligible La. high schools. Provides for rulemaking by the La. Student Financial Assistance Commission, for legislative oversight of such rules, and for dissemination of information about program changes.

MINIMUM FOUNDATION PROGRAM (MFP)

Please refer to Appropriations Committee, 2005 First Extraordinary Session, Minimum Foundation Program (MFP), for information pertaining to this topic.

HOUSE AND GOVERNMENTAL AFFAIRS

2005 FIRST EXTRAORDINARY SESSION

ETHICS

HB 9 by LaFleur (*Last Action – Act No. 18*)

Requires an elected official, an appointed state official, or an immediate family member of such an official to disclose certain specific information regarding the receipt (either directly or through a legal entity in which such person owns 10% or more) of any thing of economic value valued at more than \$2,500 through a contract or subcontract which is related to a gubernatorially declared disaster or emergency and which the official or immediate family member knows or reasonably should know is or may be funded or reimbursed in whole or in part with federal funds. Prohibits a person from entering into separate contracts or subcontracts valued at \$2,500 or less with the same person or governmental entity or agency thereof as a subterfuge to avoid the disclosure requirements. Requires an initial disclosure statement to be filed with the Board of Ethics (except legislators) no later than 15 days after the official, immediate family member, or related legal entity enters into the contract or subcontract. Requires an annual disclosure statement to be filed no later than February 15 of each year containing specified information from the previous calendar year. (Legislators directly file such reports with the clerical officer of the house of the legislature to which they belong who then forwards the report to the Board of Ethics.) Exempts from disclosure any thing of economic value received from an individual assistance claim.

ELECTIONS

SB 89 by Jones (*Last Action – Act No. 40*)

Provides that if, after the issuance of an executive order declaring a state of emergency, the secretary of state determines that such emergency impairs an election that may otherwise be held except for technical, mechanical, or logistical problems with respect to the relocation or consolidation of polling places within the parish, potential shortages of commissioners and absentee commissioners, or shortages of voting machines, the secretary of state shall certify such facts and the reasons therefor to the governor, the Senate and Governmental Affairs Committee and the House and Governmental Affairs Committee (the committees). Provides that, if the governor and a majority of the members of each committee concur, the secretary of state shall develop an emergency plan in writing that proposes a resolution to such technical, mechanical, or logistical problems impairing the holding of the election. Requires the secretary of state to submit the emergency plan to the committees and the governor as soon as practicable following their concurrence. Provides that if a majority of the members of each committee approve the emergency plan, such plan shall be submitted to the members of each house of the legislature for approval by mail ballot. Provides specified procedures

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for such approval by mail ballot. Provides that if a majority of the members of each house of the legislature and the governor approve the emergency plan, the secretary of state shall take all steps necessary to implement the plan and all officials of the state and of any political subdivision thereof shall cooperate with and provide assistance to the secretary of state as necessary to implement the plan.

HCR 2 by Lancaster (*Last Action – Adopted*)

Suspends until 60 days after final adjournment of the 2006 Regular Session the provisions of R.S. 18:192, which requires each registrar of voters to conduct an annual canvass of the names of registrants in all precincts and authorizes the Department of State to use the United States Postal Service or its licensee to verify the names and addresses of the registrants in all precincts in the state and requires each registrar of voters to mail registrants a card with instructions to the postmaster to deliver only as addressed or return to sender. Suspended provisions of R.S. 18:192 further provide that if the card is returned or if the postmaster provides a corrected address outside the parish, the registrar shall challenge the registrant on the ground that the registrar has reason to believe the registrant is no longer qualified to be registered.

LEGISLATIVE AUDITOR

SB 3 by Schedler (*Last Action – Act No. 36*)

Relative to examination requirements and submission of audits by entities subject to review by the legislative auditor, the submission of financial statements to the legislative auditor by local auditees and quasi-public agencies, and the filing of approved engagement agreements with CPAs by local auditees and quasi-public agencies, provides that at any time after an emergency or disaster is declared under the La. Homeland Security Act which disaster prevents the timely submission or filing of such documents within the prescribed time period, the auditee, local auditee, or quasi-public agency may request an extension. Provides that the extension may be approved by the legislative auditor at his discretion, subject to approval by the Legislative Audit Advisory Council.

Additionally authorizes the legislative auditor to compile financial statements and to examine, audit, or review the books and accounts of any not for profit organization created by a public official in the state, any political subdivision or agency thereof, any special district or authority, or unit of local government or by any other person for the purpose of accepting donations, charitable contributions, or other funds for disaster relief or recovery and which existence is promoted in any manner by one or more public officials or public entities in the state. Provides that any such not for profit organization shall be considered to be a "local auditee" for such purposes.

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ELECTIONS

HB 12 by Jefferson (*Last Action – Act No. 2*)

Provides for a displaced person who has registered by mail on or after October 5, 2004, but prior to September 25, 2005, to vote absentee by mail without first voting in person at the polls or appearing or voting at the office of the registrar, if he provides an affidavit attesting to his qualifications to vote absentee by mail and his displaced status. Requires such affidavit to be signed before a notary or two witnesses, and if signed before two witnesses, that such witnesses also sign the affidavit. Provides for these provisions to be effective until July 16, 2006. Provides that upon expiration of these provisions, a voter who has voted absentee by mail pursuant to this temporary exception shall not be considered to have voted in his parish of residence and shall be subject to the existing law requirement of first voting in person at the polls or appearing or voting at the office of the registrar prior to voting absentee by mail.

SB 50 by Jones (*Last Action – Act No. 4*)

Extends the existing law exemption allowing members of the U.S. service and persons residing outside the U.S. to vote absentee by mail without first having voted in person at the polls on election day or during early voting to any registered voter who registered to vote by mail on or after October 5, 2004, but prior to September 25, 2005, who is temporarily displaced from his parish of residence, provided that he submits with his application to vote by mail his affidavit attesting that he is temporarily displaced from his parish of residence by reason of the state of emergency; he is eligible to vote in his parish of residence; and he expects to be out of his parish of registration during early voting and on election day. Provides that upon expiration of these provisions, a voter who has voted absentee by mail pursuant to this exception shall not be considered to have voted in his parish of residence and shall be subject to the existing law requirement of first voting in person at the polls or appearing or voting at the office of the registrar prior to voting absentee by mail.

Makes the following provisions of existing law that are applicable to members of the U.S. service or persons residing outside the U.S. apply to any registered voter temporarily displaced from his parish of residence who has previously voted in his parish of residence during early voting or on election day and to any registered voter who registered to vote by mail on or after October 5, 2004, but prior to September 25, 2005, who is temporarily displaced from his parish of residence (provided that they submit an affidavit attesting to their qualifications to vote absentee and of their displaced status): (1) provides for the deadline to submit the application to vote absentee by mail to be 4:30 p.m. on the day before the election, and the deadline to submit the absentee ballot is election day; (2) provides for the application to vote by mail to be valid for one year following the effective date of these provisions. Specifies that the provisions applicable to members of the U.S. service or

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persons residing outside the U.S. requiring that the voter be mailed both the primary election ballot and the special ballot for the general election do not apply to any voter who votes pursuant to these provisions. Provides for these provisions to be effective for one year following the effective date of these provisions, upon governor's signature.

SB 22 by Shepherd (*Last Action – Act No. 3*)

Relative to an election where an emergency plan has been submitted by the secretary of state and approved by the legislature, allows any registered voter of the area that has been affected by the emergency who registered to vote on or before the date of the gubernatorially declared emergency or disaster, to vote during the early voting period for such election at any office of the registrar in any parish that has a population of one hundred thousand or more according to the most recent federal decennial census. Requires the secretary of state to assist the registrars of voters in the preparation and conduct of early voting authorized by this provision.

Specifies that any expenses associated with compliance with this provision shall be borne by any local or municipal entity for which a local or municipal candidate or a local bond, debt, or tax proposition or other question appears on the ballot for such election. Requires the secretary of state to contact election officials in jurisdictions where potential displaced registered voters are currently located, to the best of his knowledge, to verify that Louisiana registered voters have not registered to vote in another jurisdiction. Provides that this provision is effective until July 16, 2006.

GOVERNMENT ORGANIZATION

HB 61 by Thompson (*Last Action – Act No. 35*)

Creates and provides for the Governor's Office of Homeland Security and Emergency Preparedness as an independent agency in the governor's office reporting directly to the governor and abolishes the office of homeland security and emergency preparedness in the Military Department. Provides that the new office is the successor of the abolished office and provides for transfer of powers, duties, functions, property, and employees and otherwise provides for implementation. Provides that the new office, under the governor, shall be responsible for homeland security and emergency preparedness in the state. Provides for a director of the new office to be appointed by the governor, subject to Senate confirmation. Provides that director shall serve at a salary fixed by the governor, which salary shall not exceed the amount approved for such position by the legislature. Requires that the director have at least 10 years of emergency management experience or equivalent experience in emergency operations. Grants the director of the office, during a gubernatorially declared disaster or emergency, authority to expend funds for emergency protective measures even if there is no budget authority or funds available. Also requires all state agencies and departments to comply with directives from the office relating to emergency planning and operations.

House and Governmental Affairs

Provides for declarations of emergency or disaster by the governor by requiring that a declaration of an emergency or disaster by the governor, in addition to activating the state's emergency response and recovery program under the command of the director of the office of homeland security and emergency preparedness, (1) shall direct and compel the evacuation of all or part of the population within any stricken or threatened area of the state if he deems necessary for the preservation of life or other disaster mitigation, response, or recovery; and (2) shall control ingress and egress to and from a disaster area, the movement of persons within the area, and the occupancy of premises therein.

ETHICS

HB 6 by St Germain (*Last Action – Act No. 22*)

For the time period from August 29, 2005, through December 31, 2006, allows a public employee to receive any thing of economic value as a contribution or donation up to a total of \$10,000 from certain specified not-for-profit organizations or specified funds within certain specified not-for-profit organizations for the purpose of disaster aid or relief to offset any economic losses suffered by the public employee as a result of Hurricane Katrina or Hurricane Rita. Requires each such not-for-profit organization which has given such a contribution or donation, directly or through a fund, to file a report with the Board of Ethics no later than February 15, 2007, itemizing the name of each public employee to whom a contribution or donation was given, the name of the employing agency of the employee, the nature of the donation or contribution, and the value of the donation or contribution given to the employee.

INSURANCE

2005 FIRST EXTRAORDINARY SESSION

SB 48 by Murray (*Last Action – Act No. 38*)

Requires insurers to notify insured homeowners and insured businesses, on the front of the policy, of what coverages they have, whether there is coverage for flooding and mold, and whether an increased deductible is required for hurricane damage. Also requires that the disclosure state where flood insurance may be obtained. Further requires that an insurer give an insured homeowner a statement prior to final settlement of any claim on his policy. Provides that this statement shall list each provision of coverage in the policy under which the insured may be entitled to payment, the maximum amount that may be paid under each category, and the amount actually paid under each category.

Effective December 6, 2005.

2006 FIRST EXTRAORDINARY SESSION

HB 2 by Pinac (*Last Action – Act No. 19*)

Authorizes the Louisiana Citizens Property Insurance Corporation to seek and accept federal Community Block Grant monies to pay obligations that arose due to the damages caused by the Hurricanes in 2005.

HB 17 by LaBruzzo (*Last Action – Act No. 23*)

For hurricane related damages, it allows homeowners at least 180 days to submit proof of loss to their homeowners insurers and allows up to one year to complete repairs without a reduction for depreciation. Affects only policies issued after the effective date of the law.

HB 97 by K. Carter (*Last Action – Act No. 42*)

Requires additional disclosures to be made by an insurer on homeowners' policies as follows: whether there is an increased deductible for wind or named storm damage; the distinction between replacement costs, actual cash value, and use of depreciation; that the policy may have time limits for completion of repairs; that the policy determines the process of a notification of a loss and the legal time line for a claim to be adjusted, settled, or paid, including any penalties.

Effective May 19, 2006.

SB 7 by Quinn (*Last Action – Act No. 12*)

Prohibits the use of the water mark or that the house is off its foundation as sole consideration to determine if damage is covered by a homeowner's policy. Requires the insurer to have the burden to prove any exclusion under the homeowner policy. Provides for "bad faith" penalties.

Effective on governor's signature.

SB 14 by Cain and Rep. K. Carter (*Last Action – Act No. 13*)

Authorizes the Louisiana Citizens Property Insurance Corporation to pledge assessments, insurance and reinsurance recoverables, surcharges, and other funds to secure bonds issued to pay indebtedness. Prohibits the state from impairing the obligations and provides for certain bankruptcy provisions.

Effective on governor's signature.

JUDICIARY

2005 FIRST EXTRAORDINARY SESSION

CLERKS OF COURT

HB 4 by Toomy (*Last Action - Act No. 14*)

Authorizes any clerk of court to establish an ancillary office in another parish during a state of emergency.

2006 FIRST EXTRAORDINARY SESSION

ORLEANS - CONSOLIDATION

HB 57 by Salter (*Last Action – Senate Committee*)

Would have consolidated: (1) the offices of the judges of the Criminal District Court for the Parish of Orleans and the Civil District Court for the Parish of Orleans into the 41st JDC effective Jan. 1, 2009; (2) the offices of the clerks of courts for the Criminal District Court for the Parish of Orleans and the Civil District Court for the Parish of Orleans when the clerk of the 41st JDC assumed office on May 3, 2010 (from Jan. 1, 2009 until May 3, 2010, those clerks would have served as clerks of the civil and criminal sections of the 41st JDC, respectively); (3) the offices of the recorder of mortgages, register of conveyances, and custodian of notarial archives with the clerk of civil district court on Jan 1, 2009 (until the clerk of the 41st JDC assumed office on May 3, 2010); and (4) the offices of the sheriffs for the Criminal District Court for the Parish of Orleans and the Civil District Court for the Parish of Orleans, effective May 3, 2010.

EMERGENCY PREPAREDNESS

HB 70 by Jefferson (*Last Action – Act No. 36*)

Requires the office of homeland security and emergency preparedness, when a mandatory evacuation has been ordered, to give priority consideration to people with special needs such as the elderly and the infirm, tourists, those who refuse to leave, and those without personal transportation.

HB 88 by Gray (*Last Action – Act No. 39*)

Requires the office of homeland security and emergency preparedness to prepare and maintain a homeland security and state emergency operations plan to include components providing for evacuation plans, shelter, post-disaster response and recovery, and lead and support responsibilities of state agencies.

Judiciary

RETIREMENT

HB 74 by Toomy (*Last Action – Senate Committee*)

Would have provided for incentives for district judges in the parishes of Orleans, Plaquemines, and St. Bernard to take early retirement.

JUDICIAL COUNCIL REVIEW

SB 42 by Lentini (*Last Action – Act No. 16*)

Authorizes the judicial council of the Supreme Court of Louisiana to evaluate and to make recommendations to the legislature concerning decreasing the number of judges by attrition and upon retirement in each of the judicial districts.

LABOR AND INDUSTRIAL RELATIONS

2006 FIRST EXTRAORDINARY SESSION

SB 10 by Nevers (*Last Action – Act No. 10*)

Requires that the unemployment fund administrator use Procedure 3 which is normally used when the applied trust fund balance is equal to or greater than \$900 million when determining unemployment benefits for the calendar year 2006 regardless of the trust fund balance.

SB 1 by Nevers (*Last Action – Act No. 7*)

Requires that in the event of a natural disaster declared under the Robert T. Stafford Act at 42 U.S.C. 5121 et. seq., nonprofit organizations be granted an extension for the time in which they must pay the bill for reimbursement of unemployment benefits paid to their former employees. The bill must be paid within 180 days of its mailing.

LABOR AND INDUSTRIAL RELATIONS _____

MUNICIPAL, PAROCHIAL AND CULTURAL AFFAIRS

2006 FIRST EXTRAORDINARY SESSION

HOUSING

HB 73 by Hunter *(Last Action – House Committee)*

Would have enacted and provided for the Louisiana Housing Preservation Act. Would have authorized a local governmental subdivision (parish or municipality) to adopt an ordinance directing a designated public officer to identify residential housing property below minimum habitability standards for the purpose of establishing a blighted housing property list. Would have also provided with respect to the identification and rehabilitation of blighted housing property and procedures therefor and for the powers, duties, functions, and responsibilities of parishes, municipalities, and courts relative thereto.

SB 45 by Bajoie, et al. *(Last Action – House Calendar)*

HB 98 by Dorsey, et al. *(Last Action – House Calendar)*

Would have enacted and provided for the Louisiana Housing Recovery Centers Act. Would have defined a housing recovery center as one or more private nonprofit organizations registered with the Louisiana Housing Finance Agency that has the demonstrated capacity to design, site, develop, and manage affordable housing and to provide housing counseling and development and assist homeowners in rehabilitation services. Would have required housing recovery centers to counsel citizens relative to refinancing options, availability of loans and grants, financial rebuilding, financing and grant opportunities, hazard mitigation, rehabilitation planning, determining entitlements from FEMA programs, insurance rights and mediation options, and developing biddable specifications for repairs. Would have required housing recovery centers to assist displaced persons, who were homeowners or renters, and property owners with creating suitable housing strategies.

SB 49 by Duplessis, et al. *(Last Action – House Calendar)*

HB 99 by Gallot, et al. *(Last Action – House Calendar)* *(Similar Provisions)*

Would have created the Louisiana Housing and Land Trust as a public body corporate and politic and an instrumentality of the state, placed within the office of the governor and domiciled in EBR Parish. Would have provided as the primary mission and purpose of the trust the economic stabilization and redevelopment of areas within Louisiana that were devastated or significantly distressed by Hurricane Katrina or Hurricane Rita. The trust would have been governed by a board of directors consisting of 11 members. Would have provided that the program activities of the trust would have been limited to the parishes designated for individual assistance by FEMA as a result of Hurricane Katrina or Hurricane Rita. Would have divided the parishes into four areas:

Municipal, Parochial and Cultural Affairs

- (1) Southwest Region – the parishes of Acadia, Allen, Beauregard, Calcasieu, Cameron, Evangeline, Iberia, Jefferson Davis, Lafayette, Sabine, St. Landry, St. Martin, St. Mary, Vermilion, and Vernon.
- (2) Southeast Region – the parishes of Ascension, Assumption, East Baton Rouge, East Feliciana, Iberville, Jefferson, Lafourche, Plaquemines, Pointe Coupee, St. Bernard, St. Charles, St. James, St. John the Baptist, Terrebonne, West Baton Rouge, and West Feliciana.
- (3) North Shore Region – the parishes of Livingston, St. Helena, St. Tammany, Tangipahoa and Washington.
- (4) Orleans Region – the parish of Orleans.

Would have authorized the trust to receive appropriations or grants from any agency of the U.S. or the state of La. or from non-governmental entities. Would have made any Community Development Block Grant funds expended by the trust subject to the oversight and monitoring of the office of community development within the division of administration, which would have served as fiscal agent for those funds. Would have required the trust board to ensure construction of affordable housing and would have required that 20% of residential units on trust-recovered land be affordable to residents earning 60% of the area median income or below and 15% be affordable to residents earning above 60% and up to 100% of such area median income.

ADJUDICATED PROPERTY

HB 1 by Burrell (*Last Action – Act No. 18*)

Changes the period of time for owners or other interested parties to contest the acquisition of abandoned property adjudicated more than five years to a parish or municipality **from** 120 days **to** 60 days.

NATURAL RESOURCES

2005 FIRST EXTRAORDINARY SESSION

COASTAL PROTECTION AND RESTORATION

SB 71 by Dupre (*Last Action – Act No. 8*)

Changes the name of the Wetlands Conservation and Restoration Authority to the Coastal Protection and Restoration Authority (CPRA) and adds coastal hurricane protection to its powers, duties, and responsibilities. Requires the CPRA, working in conjunction with state agencies and political subdivisions and federal agencies, to develop, coordinate, report and provide oversight of a comprehensive coastal protection master plan and annual coastal protection plans. The coastal protection master plan shall include a comprehensive strategy addressing the protection, conservation and restoration of the coastal area through the construction and management of hurricane protection projects and coastal restoration projects. Provides for legislative approval of the plans.

Provides that primary responsibility for carrying out the elements of the plan relative to coastal wetlands conservation and restoration is placed in the office of coastal restoration and management within the Department of Natural Resources. Primary responsibility for carrying out the elements of the plan relative to hurricane protection is placed in the office of public works and intermodal transportation within the Department of Transportation and Development. Provides for approval by the CPRA of all requests for programs and projects pertaining to hurricane protection and coastal conservation and restoration insofar as such requests are for funds from the Coastal Protection and Restoration Trust Fund.

Requires the authority to establish and implement a comprehensive hurricane protection inspection program.

SB 27 by Dupre (*Last Action – Act No. 69*)

This constitutional amendment would dedicate federal revenues from Outer Continental Shelf oil and gas activity to the Coastal Protection and Restoration Fund. Provides that such federal revenues credited to the fund shall be used only for the purposes of coastal protection, including conservation, coastal restoration, hurricane protection, and infrastructure directly impacted by coastal wetland losses. Further provides that floor and ceiling limitations on the fund do not apply to Outer Continental Shelf oil and gas revenues deposited to the fund.

RETIREMENT

2005 FIRST EXTRAORDINARY SESSION

EMPLOYER CONTRIBUTIONS

HB 17 by Hutter (*Last Action – Act No. 44*)

Provides that no interest shall be paid for August or September 2005, by any employer who, as a consequence of Hurricane Katrina or Rita, is unable to make contributions to the retirement system when they are due.

LEAVE WITHOUT PAY/PURCHASE OF CREDIT

HB 18 by Hutter (*Last Action – Act No. 45*)

Allows a member of **any state or statewide retirement system** who is on involuntary furlough or leave without pay due to a gubernatorially declared disaster or emergency to purchase service or salary credit for the period of such furlough or leave by paying the required employee and employer contributions to the system subject to limitations.

DROP FUNDS ACCESS

HB 63 by Schneider (*Last Action – Act No. 50*)

Allows an active public employee who was domiciled on August 28, 2005, in a parish designated under federal law as eligible for individual assistance due to Hurricane Katrina who suffered an economic loss due to the hurricane and who **has participated or is participating in a Deferred Retirement Option Plan (DROP) of a public retirement system** to withdraw funds from his account without leaving employment under specific circumstances.

HB 120 by Schneider (*Last Action – Act No. 61*)

Allows an active public employee who was domiciled on September 22, 2005, in a parish designated under federal law as eligible for individual assistance due to Hurricane Rita who suffered an economic loss as a result of the hurricane and who **has participated or is participating in a Deferred Retirement Option Plan (DROP) of a public retirement system** to withdraw funds from his account without leaving employment under specific circumstances.

Retirement

2006 FIRST EXTRAORDINARY SESSION

EARLY RETIREMENT/JUDGES

HB 74 by Toomy (*Last Action – Senate Committee*)

Would have provided early retirement incentives for district court judges in Orleans, St. Bernard, and Plaquemines parishes. Would have allowed them to retire early with a benefit of 4.0% of average compensation for each year of service credit provided they did not run for another judicial office. Provided for credit for certain other public service. Further provided that any division or position vacated due to retirement under proposed law would be abolished.

DROP REENTRY

SB 48 by Shepherd (*Last Action – Act No. 17*)

Requires members who were terminated on or after August 29, 2005, while participating in DROP to reenter DROP and complete their participation period upon reemployment in a position covered by Teachers' Retirement System of Louisiana or Louisiana School Employees' Retirement System.

TRANSPORTATION, HIGHWAYS AND PUBLIC WORKS

2005 FIRST EXTRAORDINARY SESSION

DESIGN-BUILD PROJECTS

HB 132 by Quezairé (*Last Action – Act No. 63*)

Authorizes the Department of Transportation and Development, with approval of the House and Senate Transportation, Highways and Public Works Committees, to utilize the design-build method on any transportation infrastructure project in an area impacted by a hurricane, including those areas where infrastructure is adversely impacted by increased population and traffic as a result of the hurricane.

2006 FIRST EXTRAORDINARY SESSION

LEVEE DISTRICTS-CONSTITUTIONAL AMENDMENTS

HB 11 by Schneider (*Last Action – Senate Calendar*)

HB 72 by Schneider (*Last Action – Senate Calendar*)

HB 84 by Carter (*Last Action – House Calendar*)

SB 9 by Boasso (*Last Action – Act No. 43*)

HB 11 would have modified the constitutional requirement that levee district commissioners be residents of the district to provide for a board of commissioners that governs multiple districts. HB 72 would have required voter approval of all property taxes levied by a levee district created after January 1, 2006. Currently, most levee districts may levy up to five mills without voter approval.

SB 9 incorporates the substance of HBs 11 and 72 and additionally authorizes the legislature to create regional flood protection authorities in the coastal zone. A regional flood protection authority is itself a levee district, but one which includes within its jurisdiction other levee districts and areas which are included in other levee districts. The board of commissioners that governs a flood protection authority also governs the other levee districts within its jurisdiction. A regional flood protection authority may levy ad valorem taxes throughout its jurisdiction, but only if approved by a majority of the voters in each parish in its jurisdiction.

Another proposed constitutional amendment, Act No. 69 of the 2005 1st Extraordinary Session, dedicates certain revenues to a special fund for coastal restoration and protection. SB 9 authorizes an appropriation of \$500,000 from that fund to regional flood protection authorities.

Transportation, Highways and Public Works _____

HB 84 was essentially a duplicate of SB 9 in its original form.

LEVEE DISTRICTS-CONSOLIDATION & REORGANIZATION

HB 25 by Tucker (*Last Action – Senate Calendar*)

HB 44 by Burns (*Last Action – Senate Calendar*)

HB 82 by Schneider (*Last Action – Senate Calendar*)

HB 86 by Carter (*Last Action – House Calendar*)

SB 8 by Boasso (*Last Action – Act No. 1*)

All of these instruments dealt with levee districts in the New Orleans area. HB 25 would have moved the west bank of Orleans Parish out of the Orleans Levee District and combined it with the West Jefferson Levee District. HB 44, as it left the House, consolidated the east bank of the Orleans Levee District, the East Jefferson Levee District, and parts of St. Tammany Parish into a single levee district. HB 82, as it left the House, created a new district superimposed on the existing districts in east Jefferson Parish and east Orleans Parish and provided for a single board to govern the combined district and the individual districts. HB 82 also created a new district in part of St. Tammany Parish and provided that it also was within the jurisdiction of the new umbrella district.

SB 8 creates two regional flood authorities subject to voter approval of SB 9 (see above discussion of constitutional amendments.) The "West Bank" authority governs the portions of Orleans and Jefferson on the west side of the river. The "East" authority governs the East Jefferson Levee District; the Lake Borgne Basin Levee District; the portion of the Orleans Levee District on the east side of the Mississippi River; and the St. Tammany and Tangipahoa Levee Districts, which are created by the Act. The East authority also has jurisdiction to do regional projects in the portions of St. Charles and St. John the Baptist Parishes that lie within the Pontchartrain Levee District. As authorized by the constitutional amendment, the flood protection authorities are themselves levee districts but the levee districts within their jurisdictions remain in tact as political subdivisions.

The governor appoints the boards of commissioners of the two authorities from nominations submitted by a nomination committee. SB 8 requires inclusion of a certain number of engineers and scientists and other professionals on each board. Provides that two-thirds of the board must approve any project that it will undertake. Provides that the state through the division of administration shall manage and control levee district assets that are not related to flood control (the Lakefront airport, for example.) Provides that the regional flood protection authorities are subject to the authority of the Coastal Protection and Restoration Authority in the governor's office.

HB 86 was essentially a duplicate of SB 8 as it was introduced.

Transportation, Highways and Public Works

HB 47 by Triche (*Last Action – Act No. 32*)

HB 85 by Pitre (*Last Action – Senate Committee*)

Removes Lafourche Parish from the jurisdiction of the Lafourche Basin Levee District and expands the jurisdiction of the North Lafourche Conservation, Levee and Drainage District to include all of Lafourche Parish north of the Intracoastal Canal.

LEVEES-DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT

HB 52 by Martiny (*Last Action – Act No. 6*)

HB 76 by Beard (*Last Action – House Committee*)

HB 91 by Daniel (*Last Action – House Committee*)

All of these bills provided for a transfer of responsibility for levees from local levee districts to the Department of Transportation and Development. They differed in the areas affected and the nature of the transfer.

As it finally passed, HB 52 changes the name of the office of public works and intermodal transportation in DOTD to the office of public works, hurricane flood protection, and intermodal transportation. Requires the office to establish the Hurricane Flood Protection, Construction, and Development Priority Program, which is similar to the program currently used for setting road construction priorities, and requires that the priority plan be approved by the Coastal Protection and Restoration Authority and the legislature. Authorizes state agencies and political subdivisions to submit requests for projects to be included in the priority program. Generally prohibits hurricane flood protection projects in the coastal zone that are not included in the plan.

HB 52 further provides that the office of public works, hurricane flood protection, and intermodal transportation has: oversight of engineering, design, construction, extension, improvement, repair, and regulation of a hurricane flood protection system; responsibility for inspection of levees in the coastal zone; and oversight and approval authority over the hurricane flood protection duties of political subdivisions.

Transportation, Highways and Public Works _____

WAYS AND MEANS

2005 FIRST EXTRAORDINARY SESSION

AD VALOREM TAX

HB 35 by Arnold (*Last Action – Act No. 26*)

Provides for a change of the time and date when the assessor of Orleans Parish has to complete the work on preparing and making up the assessment lists for the year 2006 only.

HB 44 by Hammett (*Last Action – Act No. 28*)

Defers certain tax payments where property subject to ad valorem taxation has been damaged during a gubernatorially declared disaster or emergency.

HB 65 by Hammett (*Last Action – Act No. 51*)

Changes procedure in Orleans Parish for review of assessment lists and payment of ad valorem taxes for the 2005 and 2006 tax years.

CREDITS

HB 101 by Richmond (*Last Action – Act No. 58*)

For purposes of the new market tax credit and the Louisiana Community Development Financial Institution Act, includes in the definition of "low-income community" investment in certain areas in a presidentially declared disaster area.

EXEMPTIONS

HB 46 by Hammett (*Last Action – Act No. 30*)

Provides for the continuation of the homestead exemption and special assessment level for persons over 65 when property is damaged due to a gubernatorially declared disaster or emergency.

Ways and Means

CORPORATE FRANCHISE TAX

HB 41 by Hammett *(Last Action – Act No. 27)*

Provides that in computing borrowed capital, for purposes of the corporate franchise tax, by corporations affected by Hurricane Katrina or Rita such borrowed capital shall not include debt incurred as a result of these hurricanes.

INCOME TAX

HB 24 by Hammett *(Last Action – Act No. 23)*

For taxable years beginning in 2005, for individuals, estates and trusts, and corporations, the deduction for federal income taxes paid shall not be reduced by the amount of federal disaster relief credits or disaster related casualty loss deductions determined by the secretary to be incurred because of Hurricanes Katrina or Rita.

SALES & USE TAX

HB 39 by Hammett *(Last Action – Act No. 47)*

Totally exempts from state sales and use taxes manufacturing machinery and equipment purchased to repair or replace certain hurricane-damaged equipment. The exemption extends through June 30, 2007.

HB 40 by Hammett *(Last Action – Act No. 48)*

For the period January 1, 2006, through June 30, 2009, reduces the tax rate on natural gas and electricity purchased by all industries except paper and wood product manufacturing facilities to 3.3%. For paper and wood product manufacturing facilities, provides that the sales price and cost price of natural gas shall not exceed \$6.20 per MMBtu and further exempts purchases of electricity by such facilities.

2006 FIRST EXTRAORDINARY SESSION

ASSESSORS

HB 50 by Salter *(Last Action – Involuntarily Deferred in House Committee)*

HB 51 by Salter *(Last Action – House Committee)*

Would have provided for a single assessor in Orleans Parish to replace the current system of electing one from each of the seven municipal districts.

BONDS

HB 90 by Hammett (*Last Action – Act No. 40*)

Provides that for purposes of the limitation on net state tax supported debt, the term "net state tax supported debt" shall not include bonds, notes, or other debt issued to provide relief from Hurricanes Katrina and Rita if such issuance is authorized by the Supplemental Bond Authorization Act (HB 93).

HB 93 by Hammett (*Last Action – Act No. 41*)

This Act, the Supplemental Bond Authorization Act, authorizes the state to issue bonds to provide relief from Hurricanes Katrina and Rita and implement certain bond provisions of the Gulf Opportunity Zone Act of 2005.

INCOME TAX

HB 21 by Hammett (*Last Action – Act No. 25*)

Extends to the 2004 tax year the provisions of Act No. 23 of the 2005 1st Extraordinary Session which provides for the treatment for state tax purposes of casualty losses and disaster relief credits related to Hurricanes Katrina and Rita. (Act No. 23 applied only to tax years beginning in 2005.)

SALES & USE TAX

HB 60 by Alario (*Last Action – Act No. 34*)

Clarifies that barges and drilling ships operating exclusively in foreign or interstate coastal commerce are subject to the sales tax exemption for ships and ships' supplies.