

OFFICIAL JOURNAL
OF THE
HOUSE OF
REPRESENTATIVES
OF THE
STATE OF LOUISIANA

FIFTEENTH DAY'S PROCEEDINGS

Twenty-sixth Regular Session of the Legislature
Under the Adoption of the
Constitution of 1974

House of Representatives
 State Capitol
 Baton Rouge, Louisiana

Thursday, May 25, 2000

The House of Representatives was called to order at 2:00 P.M., by the Honorable Charlie DeWitt, Speaker of the House of Representatives.

Morning Hour

ROLL CALL

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

PRESENT

Mr. Speaker	Glover	Pitre
Alario	Green	Powell
Alexander, E	Guillory	Quezaire
Alexander, R	Hammitt	Richmond
Ansardi	Heaton	Riddle
Baudoin	Hebert	Romero
Baylor	Hill	Salter
Bowler	Hopkins	Scalise
Broome	Hudson	Schneider
Bruce	Hunter	Schwegmann
Bruneau	Iles	Shaw
Carter, K	Jackson, L	Smith, G.—56th
Carter, R	Jackson, M	Smith, J.D.—50th
Cazayoux	Johns	Smith, J.H.—8th
Clarkson	Katz	Smith, J.R.—30th
Crane	Kennard	Sneed
Crowe	Kenney	Stelly
Curtis	LaFleur	Strain
Damico	Lancaster	Thompson
Daniel	Landrieu	Toomy
Dartez	LeBlanc	Townsend
Devillier	Lucas	Travis
Diez	Martiny	Triche
Doerge	McCallum	Waddell
Donelon	McDonald	Walsworth
Downer	McMains	Warner
Dupre	Montgomery	Welch
Durand	Morrell	Willkerson
Erdey	Morrish	Willard

Farrar	Murray	Windhorst
Faucheux	Nevers	Winston
Flavin	Odinot	Wooton
Frith	Perkins	Wright
Fruge	Pierre	
Futrell	Pinac	

Total—103

ABSENT

Holden	Pratt
Total—2	

The Speaker announced that there were 103 members present and a quorum.

Prayer

Prayer was offered by Rep. Salter.

Pledge of Allegiance

Rep. Bruce led the House in reciting the Pledge of Allegiance to the Flag of the United States of America.

Reading of the Journal

On motion of Rep. Frith, the reading of the Journal was dispensed with.

On motion of Rep. Frith, the Journal of May 24, 2000, was adopted.

Suspension of the Rules

On motion of Rep. Frith, the rules were suspended to limit the author or proponent handling the legislative instrument to ten minutes for opening remarks and all subsequent speakers on the instrument to five minutes.

House and House Concurrent Resolutions
Reported by Committee

The following House and House Concurrent Resolutions reported by committee were taken up and acted upon as follows:

HOUSE CONCURRENT RESOLUTION NO. 34—
 BY REPRESENTATIVES PITRE, E. ALEXANDER, DOWNER, FRUGE, HEBERT, JOHNS, LANCASTER, SCALISE, GARY SMITH, TRICHE, AND WRIGHT

A CONCURRENT RESOLUTION

To direct the Department of State Civil Service to identify, study, and consider reforms of the management of the human resources employed by the state and its agencies that may reduce waste and inefficiency in state government and result in a more effective and efficient use of the human resources employed by the state and its agencies and instrumentalities and to include certain specified matters in such consideration and study.

Read by title.

Reported with amendments by the Committee on House and Governmental Affairs.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on House and Governmental Affairs to Original House Concurrent Resolution No. 34 by Representative Pitre

AMENDMENT NO. 1

On page 2, line 15, replace "December 31, 2000" with "January 15, 2001."

On motion of Rep. Lancaster, the amendments were adopted.

On motion of Rep. Lancaster, the resolution, as amended, was ordered engrossed and passed to its third reading.

HOUSE CONCURRENT RESOLUTION NO. 39—
BY REPRESENTATIVES SCHNEIDER, BRUNEAU, FUTRELL, LANCASTER,
PITRE, SCALISE, SNEED, AND WADDELL

A CONCURRENT RESOLUTION

To direct appointing authorities in the executive branch of state government to take no action to provide for the permanent appointment of any probationary employee who holds a position funded in whole or in part by funds from the State General Fund (Direct) or by other funds the balance of which reverts to the State General Fund (Direct); to require separation of employees on job appointments so funded not later than the conclusion of their current appointments; to provide for exceptions and for procedures therefor; and to provide for certain reports.

Read by title.

Reported with amendments by the Committee on House and Governmental Affairs.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on House and Governmental Affairs to Original House Concurrent Resolution No. 39 by Representative Schneider

AMENDMENT NO. 1

On page 3, line 22, replace "May 17" with "June 6"

AMENDMENT NO. 2

On page 3, after line 28, insert "As of May 25, 2000:"

AMENDMENT NO. 3

On page 4, line 5, after "2000", delete the remainder of the line and insert in lieu thereof "and May 25, 2000:"

AMENDMENT NO. 4

On page 4, between lines 5 and 6, insert "Between May 25, 2000 and the time this Resolution became effective:"

AMENDMENT NO. 5

On page 4, between lines 9 and 10, insert "As of May 25, 2000:"

AMENDMENT NO. 6

On page 4, line 14, after "2000" delete the remainder of the line and insert in lieu thereof "and May 25, 2000:"

AMENDMENT NO. 7

On page 4, between lines 14 and 15 insert, "Between May 25, 2000 and the time this Resolution became effective:"

AMENDMENT NO. 8

On page 4, line 24, replace "committee" with "Joint Legislative Committee on the Budget"

On motion of Rep. Lancaster, the amendments were adopted.

On motion of Rep. Lancaster, the resolution, as amended, was ordered engrossed and passed to its third reading.

HOUSE CONCURRENT RESOLUTION NO. 44—
BY REPRESENTATIVE JACK SMITH

A CONCURRENT RESOLUTION

To direct the Louisiana Commission on Law Enforcement and Administration of Criminal Justice to accredit the Department of Wildlife and Fisheries Basic Law Enforcement Training Academy as a P.O.S.T.-certified training academy.

Read by title.

Reported with amendments by the Committee on Judiciary.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Judiciary to Original House Concurrent Resolution No. 44 by Representative Jack Smith

AMENDMENT NO. 1

On page 1, line 2, after "Enforcement" and before "to" insert "and Administration of Criminal Justice"

AMENDMENT NO. 2

On page 2, line 5, after "Enforcement" and before "has" insert "and Administration of Criminal Justice"

AMENDMENT NO. 3

On page 2, line 11, after "Enforcement" and before "is" insert "and Administration of Criminal Justice"

AMENDMENT NO. 4

On page 2, line 15, after "Enforcement" and before "and" insert "and Administration of Criminal Justice"

On motion of Rep. Toomy, the amendments were adopted.

On motion of Rep. Toomy, the resolution, as amended, was ordered engrossed and passed to its third reading.

HOUSE CONCURRENT RESOLUTION NO. 51—
BY REPRESENTATIVES POWELL AND MCMAINS AND SENATOR SCHEDLER

A CONCURRENT RESOLUTION

To urge and request that the State Employees Group Benefits Program Board of Trustees adopt actuarially certified premium rates for the operation of the group life and health benefits program sponsored by the state of Louisiana.

Read by title.

Reported favorably by the Committee on Appropriations.

On motion of Rep. LeBlanc, the resolution was ordered engrossed and passed to its third reading.

Senate Concurrent Resolutions

Reported by Committee

The following Senate Concurrent Resolutions reported by committee were taken up and acted upon as follows:

SENATE CONCURRENT RESOLUTION NO. 11—
BY SENATOR MICHOT

A CONCURRENT RESOLUTION

To urge and request the Board of Regents to rename the Lafayette Technical College as the Ted A. Ardoin Technical College.

Read by title.

Reported with amendments by the Committee on Education.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Education to Original Senate Concurrent Resolution No. 11 by Senator Michot

AMENDMENT NO. 1

On page 1, at the end of line 2, delete "Lafayette Technical" and delete line 3 in its entirety and insert in lieu thereof "Louisiana Technical College-Lafayette Campus as the Louisiana Technical College-Ted A. Ardoin Campus."

AMENDMENT NO. 2

On page 1, line 6, after "Constitution of" and before "includes" change "1974" to "Louisiana"

AMENDMENT NO. 3

On page 1, at the end of line 7, change "49:1011;" to "49:1101;"

AMENDMENT NO. 4

On page 1, line 9, after "WHEREAS," and before "requires" change "this statutory provision" to "R.S. 49:1101(C)"

AMENDMENT NO. 5

On page 1, at the end of line 15, delete "Lafayette" and delete line 16 in its entirety and insert in lieu thereof "Louisiana Technical College-Lafayette Campus as the Louisiana Technical College-Ted A. Ardoin Campus."

AMENDMENT NO. 6

On page 2, at the end of line 2, delete "Ted A." and at the beginning of line 3 delete "Ardoin Technical College," and insert in lieu thereof "Louisiana Technical College-Ted A. Ardoin Campus,"

On motion of Rep. Crane, the amendments were adopted.

On motion of Rep. Crane, the resolution, as amended, was ordered passed to its third reading.

SENATE CONCURRENT RESOLUTION NO. 15—
BY SENATORS FONTENOT AND MOUNT

A CONCURRENT RESOLUTION

To urge and request the State Board of Elementary and Secondary Education, the state Department of Education, the division of administration, and the governor to consider the increased costs of providing safe and reliable school transportation in the provision of funding to local school systems.

Read by title.

Reported favorably by the Committee on Education.

On motion of Rep. Crane, the resolution was ordered passed to its third reading.

House Bills on Second Reading Reported by Committee

The following House Bills and Joint Resolutions on second reading reported by committee were taken up and acted upon as follows:

HOUSE BILL NO. 2—
BY REPRESENTATIVES HAMMETT AND LEBLANC AND SENATORS
BARHAM AND DARDENNE

AN ACT

To provide with respect to the capital outlay budget and the capital outlay program for state government, state institutions, and other public entities; to provide for the designation of projects and improvements; to provide for the financing thereof making appropriations from certain sources; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Appropriations.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Appropriations to Engrossed House Bill No. 2 by Representative Hammett

AMENDMENT NO. 1

On page 6, line 26, between "required" and "award" delete "at the time of" and insert in lieu thereof "prior to the"

AMENDMENT NO. 2

On page 8, delete lines 33 through 37 and insert

"House UV Protection, Construction;
and Act 28 of 1997 for Elayn"

AMENDMENT NO. 3

On page 9, delete lines 3 through 7 and insert:

"Chillers, Planning and Construction;
and Act 45 of 1996 for Peltier - "

AMENDMENT NO. 4

On page 9, delete lines 24 through 27 and insert:

"Construction; and Act 479 of
1997 for"

AMENDMENT NO. 5

On page 10, line 16, change "1,829,010" to "947,669"

AMENDMENT NO. 6

On page 10, line 17, change "14,880,761" to "13,999,420"

Page 4 HOUSE

15th Day's Proceedings - May 25, 2000

AMENDMENT NO. 7

On page 12, line 13, change "5,000,000" to "4,500,000"

AMENDMENT NO. 8

On page 15, after line 50, insert the following:

"Provided that the above funds be transferred to the Louisiana Agricultural Finance Authority for the express purpose of funding infrastructure purchases, acquisitions, and construction of a rail intermodal system to expedite the hauling of sugarcane by rail in Louisiana.

05/252 DEPARTMENT OF ECONOMIC DEVELOPMENT

() Widening of LA Hwy. 20 in Thibodaux
North from Rienzi Drive, Construction
(Lafourche)
Payable from FY 97-98 State General
Fund Surplus \$ 200,000

Provided, however, that this appropriation shall be in lieu of the appropriation for this project contained in Act 20 of 1999."

AMENDMENT NO. 9

On page 23, between lines 38 and 39, insert the following:

"() Hazard Elimination Projects
(Statewide)
Payable out of the State General Fund
by Interagency Transfers \$ 8,000,000

Provided, however, that all Interagency Transfers appropriated herein from the Highway Safety Commission as a result of determination by the Federal Highway Administration regarding state laws on "open containers" and "repeat DWI offenders" which do not meet federal requirements shall be used exclusively for projects in the Hazard Elimination Program within the Highway Priority Program."

AMENDMENT NO. 10

On page 24, after line 46 insert:

"() Forest Hill-Woodworth (S. Lee)
Widening to 4-Lanes, Planning
and Construction (\$10,000 Local Match)
(Rapides)
Payable from the balance of State General
Fund (Direct) previously allocated in
Act 479 of 1997 for Northeast Louisiana
University, Underground Electrical
Loop Repairs, Construction \$ 100,000"

AMENDMENT NO. 11

On page 26, between lines 12 and 13, insert the following:

"() Vermilion River Flood Study and
Construction
(Lafayette, St. Martin)
Payable from the balance of the
State General Fund (Direct) previously
allocated in Act 28 of 1997 for Dixon
Correctional Institute Inmate Dialysis
Project at Earl K. Long Hospital
in Baton Rouge, Planning and

Construction \$ 300,000"

AMENDMENT NO. 12

On page 29, line 22, change "\$2,898,000" to "\$2,768,000"

AMENDMENT NO. 13

On page 29, between lines 29 and 30, insert the following:

"(1277) Gentilly Maintenance Unit,
(Supplemental Funding)
Planning and Construction
Payable from Transportation Trust
Fund - Regular \$ 130,000"

AMENDMENT NO. 14

On page 43, delete lines 29 through 33 and between lines 22 and 23, insert the following

"19/316 W.O. MOSS REGIONAL MEDICAL CENTER

(841) Primary and Ambulatory Care
Center, Planning and Construction
(Calcasieu)
Payable from Revenue Bonds \$ 4,735,000"

AMENDMENT NO. 15

On page 45, between lines 8 and 9, insert the following:

"Provided, however, this appropriation is in lieu of Revenue Bonds appropriated in Act 20 of 1999."

AMENDMENT NO. 16

On page 47, between lines 39 and 40, insert the following:

"Provided, however, this appropriation is in lieu of Revenue Bonds appropriated in Act 20 of 1999."

AMENDMENT NO. 17

On page 57, delete lines 28 through 31, and insert the following:

"Payable from the balance of
State General Fund (Direct)
previously allocated in Act 28
of 1997 for Greenwell Springs
Hospital for Installation of
Central Air and Heating System
in Annex, Construction \$ 53,624
Payable from General Obligation Bonds
Priority 2 \$ 170,000
Priority 5 \$ 810,000
Total \$ 1,033,624"

AMENDMENT NO. 18

On page 62, line 39, change "15,200,000" to "15,000,000"

AMENDMENT NO. 19

On page 63, delete lines 48 and 49 and insert the following:

"Payable from Federal Funds \$ 820,230
Payable from General Obligation Bonds

Priority 2 \$ 1,400,000
Total \$ 2,220,230"

AMENDMENT NO. 20

On page 64, between lines 28 and 29, insert the following:

"19/681 SUBGRANTEE ASSISTANCE

(985) K-12 Classroom-based Technology
(Statewide)
Payable out of the State General Fund
from Revenues Generated by the Land-
based Casino \$ 5,000,000"

AMENDMENT NO. 21

On page 66, delete lines 12 through 32 in their entirety

AMENDMENT NO. 22

On page 67, after line 46, insert:

"36/L27TERREBONNE LEVEE AND CONSERVATION DISTRICT

(953) Overall Hurricane Protection
System, for Lower Dularge
Flood Protection Project,
Planning and Construction
(Terrebonne)
Payable from the balance of State General
Fund (Direct) previously allocated in
Act 479 of 1997 for New Orleans
Adolescent Hospital, JCAHO
Renovations and Replacement of Fire
Alarm System, Construction \$ 100,000"

AMENDMENT NO. 23

On page 69, delete line 17 and insert in lieu thereof the following:

"Including Fabrication Buildings
and/or Equipment Maintenance
Buildings, Docking Stations,
and Fencing (\$2,000,000 Local Match)"

AMENDMENT NO. 24

On page 73, delete lines 40 and 41, and insert the following:

"Payable out of the State General Fund
from Revenues Generated by the Land-
based Casino \$ 50,000
Payable from General Obligation Bonds
Priority 2 \$ 50,000
Total \$ 100,000"

AMENDMENT NO. 25

On page 75, delete lines 29 and 30 and insert the following:

"Payable from Federal Funds \$ 560,000
Payable from General Obligation Bonds
Priority 2 \$ 240,000
Total \$ 800,000"

(1216) Almedia Road Widening

LA 50, Planning and
Construction (\$36,700 Local Match)
(St. Charles)
Payable out of the balance of State General
Fund (Direct) previously allocated in
Act 479 of 1997 for Northeast Louisiana
University, Underground Electrical
Loop Repairs, Construction \$ 110,000"

AMENDMENT NO. 26

On page 80, between lines 19 and 20, insert:

"(1265) Feasibility Study for
Port Project
(St. Martin)
Payable from the Balance of State General
Fund (Direct) previously allocated in
Act 479 of 1997 for New Orleans
Adolescent Hospital, JCAHO
Renovations and Replacement of Fire
Alarm System, Construction \$ 50,000"

AMENDMENT NO. 27

On page 80, between lines 20 and 21, insert:

"(R)(602) Building Improvements and
Equipment Acquisition for
Fire Protection District,
Planning and Construction
(\$40,000 Local Match)
(St. Mary)
Payable out of the State General Fund
from Revenues Generated by the Land-
based Casino \$ 100,000"

AMENDMENT NO. 28

On page 85, delete lines 4 through 7 and insert the following:

"Payable out of the State General Fund
from Revenues Generated by the Land-
based Casino \$ 250,000
Payable from General Obligation Bonds
Priority 2 \$ 50,000
Priority 5 \$ 200,000
Total \$ 500,000"

AMENDMENT NO. 29

On page 94, delete lines 34 through 37 and insert the following:

"Payable out of the State General Fund
from Revenues Generated by the Land-
based Casino \$ 200,000
Payable from General Obligation Bonds
Priority 2 \$ 60,000
Priority 5 \$ 540,000
Total \$ 800,000"

AMENDMENT NO. 30

On page 95, between lines 8 and 9, insert:

"(937) Food Bank Center,
Planning and Construction
(\$50,000 Local Match)

Page 6 HOUSE

15th Day's Proceedings - May 25, 2000

(Jefferson)
Payable from the balance of State General
Fund (Direct) previously allocated in
Act 479 of 1997 for New Orleans
Adolescent Hospital, JCAHO
Renovations and Replacement of Fire
Alarm System, Construction \$ 150,000

AMENDMENT NO. 31

On page 96, between lines 18 and 19, insert:

"Provided, however, the New Orleans Museum of Art and the New Orleans City Park work jointly on the Lagoon Restoration Project according to the terms of the signed lease agreement between the New Orleans City Park Improvement Association and the New Orleans Museum of Art."

AMENDMENT NO. 32

On page 100, between lines 13 and 14, insert the following:

"50/N87 CALCASIEU COUNCIL ON AGING
(982) Parking Lot Hardsurfacing,
Planning and Construction
(Calcasieu)
Payable out of the State General Fund
from Revenues Generated by the Land-
based Casino \$ 84,500

The capital outlay budget request for this project was submitted after the November 1st deadline, but it has been approved by the Joint Legislative Committee on Capital Outlay pursuant to the provisions of R.S. 39:112."

AMENDMENT NO. 33

On page 103, delete line 26 in its entirety, and insert the following:

"(R)(1208) Infrastructure Improvements for
Distribution Center, Planning
and Construction"

AMENDMENT NO. 34

On page 103, between lines 38 and 39, insert the following:

"Provided, however, the federal match will not be required for the planning phase."

AMENDMENT NO. 35

On page 105, line 31, between "Payment" and "for" delete "to state agencies"

AMENDMENT NO. 36

On page 108, line 18, between "Affairs," and "the Legislature," insert "the New Orleans Exhibition Hall Authority,"

AMENDMENT NO. 37

On page 110, line 8, change "FPC" to "Facility Planning and Control"

AMENDMENT NO. 38

On page 111, line 3, between "Department and" and "the England" insert "to"

AMENDMENT NO. 39

On page 111, at the end of line 10, change "this project," to "these projects"

On motion of Rep. LeBlanc, the amendments were adopted.

On motion of Rep. LeBlanc, the bill, as amended, was ordered engrossed and passed to its third reading.

Under the rules, placed on the regular calendar.

HOUSE BILL NO. 31—

BY REPRESENTATIVE HOLDEN

A JOINT RESOLUTION

Proposing to amend Article VII, Sections 20(A)(3) and 21(F) of the Constitution of Louisiana, to provide that any contract of exemption entered into by the State Board of Commerce and Industry and a manufacturing establishment shall require a payment in lieu of taxes for any exemption from ad valorem taxes imposed by a school board; to provide for the distribution of any funds received from such payments in lieu of taxes; to provide that the homestead exemption shall not apply to ad valorem taxes levied by any political subdivision for school purposes; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 31 by Representative Holden

AMENDMENT NO. 1

On page 1, line 2, after "VII," delete "Section" and insert "Sections 20(A)(3) and"

AMENDMENT NO. 2

On page 1, line 7, between "payments" and the semicolon ";" insert "in lieu of taxes; to provide that the homestead exemption shall not apply to ad valorem taxes levied by any political subdivision for school purposes "

AMENDMENT NO. 3

On page 1, line 13, after "VII," delete "Section" and insert "Sections 20(A)(3) and"

AMENDMENT NO. 4

On page 1, after line 14, insert the following:

"§20. Homestead Exemption

Section 20.(A) Homeowners.

* * *

(3) This exemption shall not extend to municipal taxes or to ad valorem taxes levied by any political subdivision for school purposes. However, the exemptions shall apply ~~(a)~~ in Orleans Parish, to state, general city, school, levee, and levee district taxes and (b) to any municipal taxes levied for school purposes.

* * *

AMENDMENT NO. 5

On page 4, delete line 6 and insert "provided by law. Further provides that the homestead exemption shall not apply to ad valorem taxes levied by any political subdivision for school purposes. (Amends Article VII, Sections 20(A)(3) and 21(F))"

On motion of Rep. Hammett, the amendments were adopted.

Under the rules, the above bill, as amended, was ordered engrossed and recommitted to the Committee on Civil Law and Procedure.

HOUSE BILL NO. 73—

BY REPRESENTATIVE DANIEL

A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A) of the Constitution of Louisiana, to provide, relative to the income tax, for clarification that federal taxes paid are deductible for all taxpayers; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Reported favorably by the Committee on Ways and Means.

Under the rules, the above bill was ordered engrossed and recommitted to the Committee on Civil Law and Procedure.

HOUSE BILL NO. 206—

BY REPRESENTATIVE SHAW

AN ACT

To enact R.S. 47:32.1, relative to individual income taxes; to levy a surcharge; to provide for an effective date; to provide for use of proceeds; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 206 by Representative Shaw

AMENDMENT NO. 1

On page 1, delete lines 13 through 15 in their entirety

AMENDMENT NO. 2

On page 1, at the beginning of line 16, change "(2)" to "(1)"

AMENDMENT NO. 3

On page 2, at the beginning of line 1, change "(3)" to "(2)"

AMENDMENT NO. 4

On page 2, at the beginning of line 4, change "(4)" to "(3)"

AMENDMENT NO. 5

On page 2, at the end of line 10, insert "However, the term "adjusted gross income" shall not include federal retirement income and federal social security benefits, as provided in R.S. 47:44.2, or state retirement income derived from any Louisiana public retirement system as provided by state law. The term "adjusted gross income" shall not include six thousand dollars of annual retirement income which is received by an individual sixty-five years of age or older, as provided by R.S. 47:44.1."

AMENDMENT NO. 6

On page 3, at the end of line 8, change "67" to "73"

AMENDMENT NO. 7

On page 3, delete line 10 and insert "law, and only if and when the exemptions to the sales and use tax suspended by R.S. 47:302(O) and 331(M) become effective."

On motion of Rep. Hammett, the amendments were adopted.

On motion of Rep. Hammett, the bill, as amended, was ordered engrossed and passed to its third reading.

Under the rules, placed on the regular calendar.

HOUSE BILL NO. 251—

BY REPRESENTATIVE RIDDLE

AN ACT

To reenact R.S. 47:287.92(B)(1) through (4), 287.93(A)(1) through (4), 287.94(H), and 287.95(I), to enact R.S. 47:287.92(B)(5) and 287.93(A)(5), and to repeal R.S. 47:287.94(I), relative to the classification of income for purposes of the corporation income tax; to provide for allocation or apportionment of certain income of corporations; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 251 by Representative Riddle

AMENDMENT NO. 1

On page 1, line 2, after "47:287.92(B)" insert "(1) through (4)" and after "287.93(A)" insert "(1) through (4)" and after "287.95(I)" insert a comma, "," and "to enact R.S. 47:287.92(B)(5) and 287.93(A)(5),"

AMENDMENT NO. 2

On page 1, line 8, after "47:287.92(B)" insert "(1) through (4)" and after "287.93(A)" insert "(1) through (4)" and on line 9 after "reenacted" insert "and R.S. 47:287.92(B)(5) and 287.93(A)(5) are hereby enacted"

AMENDMENT NO. 3

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

Page 8 HOUSE

15th Day's Proceedings - May 25, 2000

"(5) Interest and dividend income derived from (a) corporations organized under the laws of a foreign country, or (b) a domestic corporation whose income satisfies the foreign business requirements of Section 861(c) of the Internal Revenue Code."

AMENDMENT NO. 4

On page 2, between lines 21 and 22, insert the following:

"(4) Interest and dividend income derived from (a) corporations organized under the laws of a foreign country, or (b) a domestic corporation whose income satisfies the foreign business requirements of Section 861(c) of the Internal Revenue Code, shall be allocated outside Louisiana except to the extent derived from Louisiana sources. Such interest shall be allocated to Louisiana to the extent that the corporation paying such interest has real and tangible personal property located in Louisiana on the basis of a ratio comparing such Louisiana property to all such property. Such dividend income shall be allocated to Louisiana to the extent that the corporation paying such dividend derived its income within Louisiana."

AMENDMENT NO. 5

On page 2, at the beginning of line 22, change "(4)" to "(5)"

On motion of Rep. Hammett, the amendments were adopted.

On motion of Rep. Hammett, the bill, as amended, was ordered engrossed and passed to its third reading.

Under the rules, placed on the regular calendar.

HOUSE BILL NO. 252—

BY REPRESENTATIVE JOHNS

AN ACT

To amend and reenact R.S. 47:315.3(A), relative to the state and local sales and use tax; to provide for refunds for taxes paid on the sale or rental of certain tangible personal property covered by Medicare; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 252 by Representative Johns

AMENDMENT NO. 1

On page 2, delete line 5 in its entirety

AMENDMENT NO. 2

On page 2, at the beginning of line 6, change "Section 3." to "Section 2."

AMENDMENT NO. 3

On page 2, at the beginning of line 8, change "Section 4." to "Section 3."

On motion of Rep. Hammett, the amendments were adopted.

On motion of Rep. Hammett, the bill, as amended, was ordered engrossed and passed to its third reading.

Under the rules, placed on the regular calendar.

HOUSE BILL NO. 301—

BY REPRESENTATIVE STRAIN AND SENATOR THOMAS

AN ACT

To enact R.S. 47:334, relative to the taxation of recreational vehicles; to levy a special sales tax on recreational vehicles; to provide for the levy, collection, and administration of the tax; to provide for the allowable uses of the avails therefrom; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 301 by Representative Strain

AMENDMENT NO. 1

On page 1, line 11, between "percent of" and "the", insert "the first two hundred thousand dollars of"

On motion of Rep. Hammett, the amendments were adopted.

On motion of Rep. Hammett, the bill, as amended, was ordered engrossed and passed to its third reading.

Under the rules, placed on the regular calendar.

HOUSE BILL NO. 323—

BY REPRESENTATIVES DOWNER, E. ALEXANDER, DUPRE, FLAVIN, FUTRELL, MCDONALD, PERKINS, SCHWEGMANN, AND WRIGHT, AND SENATORS GAUTREAUX AND MICHOT

AN ACT

To amend and reenact R.S. 47:287.11(B) and (C), 287.12, 287.61, 287.69, 287.71(B)(7), 287.91 through 287.95, 287.480(3)(a), 287.701(C), (D), (E), (F)(introductory paragraph) and (1), (G)(introductory paragraph) and (1), and (H), 287.733(A), 287.738(A), 290, 295, 300.1, 300.6, 300.7, 601(A) and (D), 602(A), (B), and (E)(1), 605(B), and 606(A)(introductory paragraph) and (C), to enact R.S. 47:287.11(E), 287.71(B)(8), and Subpart B-1 of Part II of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:287.100 through 287.106, and to repeal R.S. 47:12, 31 through 38, 41 through 44.1, 52 through 53.2, 53.4, 54 through 57, 59.1 through 63, 65 through 68, 71 through 77, 95, 99, 158, 181 through 188, 287.34, 287.83, 287.85, 287.752, 287.753, 287.755 through 287.758, 293(2), (3), and (6), Chapter 2-A of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:321 through 322.42, and R.S. 47:6001, 6004, 6005, and 6006.1 through 6013, relative to the income tax; to repeal inconsistent current individual income tax provisions; to provide for the levy of a three and one-half percent flat tax on the federal adjusted gross income of individuals and corporations; to provide for combined reporting; to provide for allocation and apportionment of income; to reduce the state sales and use tax rate to three percent; to repeal the inclusion of borrowed capital within the tax base of the corporation franchise tax; to provide for an effective date; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 323 by Representative Downer

AMENDMENT NO. 1

On page 1, delete lines 2 through 7 and insert the following:

"To amend and reenact R.S. 47:287.11(B) and (C), 287.12, 287.61, 287.69, 287.71(B)(7), 287.91 through 287.95, 287.480(3)(a), 287.701(C), (D), (E), (F)(introductory paragraph) and (1), (G)(introductory paragraph) and (1), and (H), 287.733(A), 287.738(A), 290, 295, 300.1, 300.6, 300.7, 601(A) and (D), 602(A), (B), and (E)(1), 605(B), and 606(A)(introductory paragraph) and (C), to enact R.S. 47:287.11(E), 287.71(B)(8), and Subpart B-1 of Part II of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:287.100 through 287.106, and to repeal R.S. 47:12, 31 through 38, 41 through 44.1, 52 through 53.2, 53.4, 54 through 57, 59.1 through 63, 65 through 68, 71 through 77, 95, 99, 158, 181 through 188, 287.34, 287.83, 287.85, 287.752, 287.753, 287.755 through 287.758, 293(2), (3), and (6), Chapter 2-A of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:321 through 322.42, and R.S. 47:6001, 6004, 6005, and 6006.1 through 6013, relative to the income tax; to repeal inconsistent current"

AMENDMENT NO. 2

On page 1, at the end of line 8, change "two" to "three and one-half"

AMENDMENT NO. 3

On page 1, at the end of line 9, after "individuals" delete the comma ", "

AMENDMENT NO. 4

On page 1, delete line 10 and insert "and corporations; to provide for combined reporting; to provide for allocation and apportionment of income; to reduce the state sales and use tax rate to three percent; to repeal the inclusion of borrowed capital within the tax base of the corporation"

AMENDMENT NO. 5

On page 1, line 14, delete ", 291, 292, 293, 294," and after "295" delete the remainder of the line and delete line 15 and on line 16, delete "Revised Statutes of 1950,"

AMENDMENT NO. 6

On page 2, delete lines 1 and 2 in their entirety

AMENDMENT NO. 7

On page 2, delete lines 14 through 24 in their entirety

AMENDMENT NO. 8

Delete pages 3 through 6 in their entirety

AMENDMENT NO. 9

On page 7, delete lines 1 through 6 in their entirety

AMENDMENT NO. 10

On page 7, line 9, change "two" to "three and one-half"

AMENDMENT NO. 11

On page 7, delete lines 11 through 14 in their entirety

AMENDMENT NO. 12

On page 8, line 13, after "terms" and before the period "." insert "that are not inconsistent with the provisions of this Part"

AMENDMENT NO. 13

On page 8, line 17, change "R.S. 47:296" to "R.S. 47:295"

AMENDMENT NO. 14

On page 8, delete lines 23 through 26 in their entirety and insert:

"Section 2. R.S. 47:287.11(B) and (C), 287.12, 287.61, 287.69, 287.71(B)(7), 287.91 through 287.95, 287.480(3)(a), 287.701(C), (D), (E), (F)(introductory paragraph) and (1), (G)(introductory paragraph) and (1), and (H), 287.733(A), and 287.738(A) are hereby amended and reenacted and R.S. 47:287.11(E), 287.71(B)(8), and Subpart B-1 of Part II of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:287.100 through 287.106, are hereby enacted to read as follows:

§287.11. Tax imposed

* * *

B. Corporations shall be taxed on their Louisiana taxable income from sources within Louisiana to the full extent permitted under the Constitution of the United States, such income calculated in the manner and according to the procedures provided for in this Part, except as otherwise exempted.

C. Taxable years affected.

(1) The provisions of this Part as amended by that Act which originated as House Bill No. 323 of the 2000 Regular Session of the Legislature, and as the Part shall be amended thereafter, shall apply to taxable years beginning after December 31, ~~1986~~ 2001, including taxable years deemed to have commenced on January 1, ~~1987~~ 2002, by the provisions of R.S. 47:287.443.

(2) Taxable years beginning prior to January 1, ~~1987~~ 2002, shall not be affected by the provisions of this Part as amended by such Act, but shall remain subject to the applicable provisions of R.S. 47:21 et seq provisions of law applicable prior to that date.

* * *

E. Notwithstanding any provision of law to the contrary, as used herein the term "corporation" shall mean and include all corporations, limited liability companies that are treated as corporations for federal income tax purposes, excluding any limited liability company which qualifies as an exempt organization under Section 501(c)(3) of the Internal Revenue Code, joint stock companies or associations, or other business organizations organized under the laws of this state which have privileges, powers, rights, or immunities not possessed by individuals.

* * *

§287.12. Rates of tax

The tax to be assessed, levied, collected, and paid upon the Louisiana taxable business income of every corporation shall be computed at the rate of three and one-half percent of taxable business income.

~~(1) Four percent upon the first twenty-five thousand dollars of Louisiana taxable income.~~

~~(2) Five percent upon the amount of Louisiana taxable income above twenty-five thousand dollars but not in excess of fifty thousand dollars.~~

~~(3) Six percent on the amount of Louisiana taxable income above fifty thousand dollars but not in excess of one hundred thousand dollars.~~

~~(4) Seven percent on the amount of Louisiana taxable income above one hundred thousand dollars but not in excess of two hundred thousand dollars.~~

~~(5) Eight percent on all Louisiana taxable income in excess of two hundred thousand dollars.~~

* * *

§287.61. Gross Business income defined

"Gross income" "Business Income" of a corporation means the same items and the same dollar amount required by federal law to be reported as gross income on the corporation's federal income tax return for the same taxable year, subject to the modifications specified in this Part, whether or not a federal income tax return is actually filed.

* * *

§287.69. Louisiana taxable business income defined

"Louisiana taxable business income" means Louisiana ~~net gross business income, after adjustments, as provided in this Chapter, less the federal income tax deduction allowed by R.S. 47:287.85.~~ "After adjustments" means after the application of the net operating loss adjustment allowed by R.S. 47:287.86.

* * *

§287.71. Modifications to federal gross income

* * *

B. There shall be subtracted from gross income determined under federal law, unless already excluded therefrom, the following items:

* * *

(7) Income derived from sources without the United States as determined by Part I of Subchapter N of the Internal Revenue Code.

(8) Exclusions from Subpart F of this Part, where applicable.

* * *

§287.91. Determination of Louisiana net business income or loss

A. ~~The~~ Except as provided for in Subpart B-1 of this Part, the Louisiana net business income of a corporation is the sum produced by combining the net allocable nonbusiness income or loss as provided in

R.S. 47:287.93 and the net ~~apportionable business~~ income or loss as provided in R.S. 47:287.94 when the result is more than zero.

B. ~~The~~ Except as provided for in Subpart B-1 of this Part, the Louisiana net loss of a corporation is the sum produced by combining the net allocable nonbusiness income or loss as provided in R.S. 47:287.93 and the net apportionable business income or loss as provided in R.S. 47:287.94 when the result is less than zero.

§287.92. Segregation of items of gross income

A. All items of gross income, not otherwise exempt, shall be segregated into two general classes designated as allocable nonbusiness income and apportionable business income.

B. Allocable income. The class of gross income to be designated as "allocable income" shall include only the following:

(1) Rents and royalties from immovable or corporeal movable property.

~~(2) Royalties or similar revenue from the use of patents, trademarks, copyrights, secret processes, and other similar intangible rights.~~

~~(3) Income from estates, trusts, and partnerships.~~

~~(4) Income from construction, repair, or other similar services.~~

B. Definitions. The following terms shall have the meaning provided for in this Subsection unless the context requires otherwise:

(1) "Business income" means income arising from transactions and activities in the regular course of the taxpayer's trade or business and includes income from tangible and intangible property if the acquisition, management, and disposition of the property constitute integral parts of the taxpayer's regular trade or business operations.

(2) "Commercial domicile" means the principal place from which the trade or business of the taxpayer is directed or managed.

(3) "Compensation" means wages, salaries, commissions, and any other form of remuneration paid to employees for personal services.

(4) "Multistate Tax Commission" means the governing and administering agency of the Multistate Tax Compact.

(5) "Nonbusiness income" means all income other than business income.

(6) "Regular course of business" means, for all tax periods beginning after December 31, 2001, all transactions and activities of the taxpayer which are dependent upon or contribute to the operations of the taxpayer's economic enterprise as a whole.

(7) "Sales" means all gross receipts of the taxpayer not allocated under R.S. 47:287.93.

(8) "State" means any state of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, and any foreign country or political subdivision thereof.

C. Apportionable income. The class of income to be designated as "apportionable income" shall include all items of gross income which are not properly includable in allocable income as defined in this Section.

C.(1) Any taxpayer having income from a business activity that is taxable both within and without this state, shall allocate and apportion his net income as provided in R.S. 47:287.93, 287.94, and 287.95.

(2) For purposes of allocation and apportionment of income under this Section and R.S. 47:287.93, 287.94, and 287.95, a taxpayer is taxable in another state if (a) in that state he is subject to an income tax, a franchise tax measured by income, a franchise tax for the privilege of doing business, or a corporate stock tax, or (b) that state has jurisdiction to subject the taxpayer to an income tax regardless of whether, in fact, the state does or does not.

D. The secretary shall have the authority to adopt and promulgate such rules and regulations which are necessary to conform with regulations set forth by the Multistate Tax Commission that coordinate with this Section. In addition, the secretary shall have the authority to adopt and promulgate rules and regulations as deemed necessary to further the provisions of this Section.

§287.93. Computation of net allocable income from Louisiana sources
Allocation of nonbusiness income

A. Allocation of items of gross allocable income. Items of gross allocable income or loss shall be allocated directly to the states within which such items of income are earned or derived, as follows:

(1) Rents and royalties from immovable or corporeal movable property shall be allocated to the state where such property is located at the time the income is derived:

(2) Royalties or similar revenue from the use of patents, trademarks, copyrights, secret processes, and other similar intangible rights shall be allocated to the state or states in which such rights are used. A mineral lease, royalty interest, oil payment, or other mineral interest shall be allocated to the state in which the property subject to such mineral interest is situated:

(3) Income from construction, repair, or other similar services shall be allocated to the state in which the work is done:

(4) For purposes of this Part only, estates, trusts, and partnerships having a corporation as a member or beneficiary shall compute, allocate, and apportion their income or loss within and without this state in accordance with the processes and formulas prescribed by this Part, and the share of any corporation member or beneficiary in the net income or loss from sources in this state so computed shall be allocated to this state in the return of such corporation:

A. Rents and royalties from real or tangible personal property, capital gains, interest, dividends, or patent or copyright royalties shall be allocated as follows, but only to the extent that they constitute non-business income:

(1) Rents and royalties from real property located in this state are allocable to this state.

(2)(a) Rents and royalties from tangible personal property are allocable to this state if, and to the extent that, the property is utilized in this state, or in their entirety if the taxpayer's commercial domicile is in this state and the taxpayer is not organized under the laws of, or taxable in the state in which, the property is utilized.

(b) The extent of utilization of tangible personal property in a state is determined by multiplying the rents and royalties by a fraction, the numerator of which is the number of days of physical location of the property in the state during the rental or royalty period in the taxable year and the denominator of which is the number of days of physical location of the property everywhere during all rental or royalty periods

in the taxable year. If the physical location of the property during the rental or royalty period is unknown or unascertainable by the taxpayer, tangible personal property is utilized in the state in which the property was located at the time the rental or royalty payer obtained possession.

(3) Capital gains and losses from sales of real property located in this state are allocable to this state.

(4) Capital gains and losses from sales of tangible personal property are allocable to this state if (a) the property had a situs in this state at the time of the sale, or (b) the taxpayer's commercial domicile is in this state and the taxpayer is not taxable in the state in which the property had a situs at the time of the sale.

(5) Capital gains and losses from sales of intangible personal property are allocable to this state if the taxpayer's commercial domicile is in this state.

(6) Interest and dividends are allocable to this state if the taxpayer's commercial domicile is in this state.

(7) Patent and copyright royalties are allocable to this state if and to the extent that the patent or copyright is used in this state by the payer of the royalties, or if, and to the extent that, the patent or copyright is used by the payer in a state in which the taxpayer is not taxable and the taxpayer's commercial domicile is in this state.

(a) A patent is used in a state to the extent that it is employed in production, fabrication, manufacturing, or other processing in the state or to the extent that a patented product is produced in the state. If the basis of receipts from patent royalties does not permit allocation to states or if the accounting procedures do not reflect states of use, the patent is used in the state in which the taxpayer's commercial domicile is located.

(b) A copyright is used in a state to the extent that printing or other publication originates in the state. If the basis of receipts from copyright royalties does not permit allocation to states or if the accounting procedures do not reflect states of use, the copyright is used in the state in which the taxpayer's commercial domicile is located.

B. Net allocable nonbusiness income. Net allocable nonbusiness income or loss is computed by subtracting the following from Louisiana gross allocable nonbusiness income:

(1) All expenses, losses, and other deductions defined in R.S. 47:287.63 as allowable deductions in this Part which are directly attributable to Louisiana gross allocable nonbusiness income.

(2) A ratable portion of such allowable deductions which are not directly attributable to any item or class of gross income.

(3) Any deduction or portion of a deduction taken against nonbusiness income may not also be taken against business income.

C. The secretary shall have the authority to adopt and promulgate such rules and regulations which are necessary to conform with all regulations set forth by the Multistate Tax Commission that coordinate with this Section. In addition, the secretary shall have the authority to adopt and promulgate rules and regulations as deemed necessary to further the provisions of this Section.

§287.94. Computation of net apportionable business income from Louisiana sources

A. Total net apportionable business income. Total net apportionable business income or loss is computed by subtracting the following from gross apportionable business income:

(1) All expenses, losses, and other deductions defined in R.S. 47:287.63 as allowable deductions which are directly attributable to gross apportionable business income.

(2) A ratable portion of such allowable deductions which are not directly attributable to any item or class of gross income.

(3) Any deduction taken against business income may not also be taken against nonbusiness income.

B. Apportionment to Louisiana. Net apportionable business income or loss is computed by multiplying the total net apportionable business income or loss by the Louisiana apportionment percent determined in accordance with the provisions of R.S. 47:287.95.

C. Separate accounting of apportionable income. In lieu of the apportionment as provided in this Section, a taxpayer may apply to the secretary for permission to compute the net apportionable income derived from sources in this state by means of the separate accounting method. The secretary shall grant such permission if the taxpayer shows that the apportionment method produces a manifestly unfair result, and that the unit of the taxpayer's business operating in this state could be successfully operated independently of the units in other states; and makes all of its sales in this state or derives all of its gross revenues from sources in this state, and any merchandise or products sold by the unit in this state are either:

(1) Produced by the taxpayer in Louisiana;

(2) Purchased by the taxpayer from nonaffiliated sources within or without this state;

(3) Purchased from an affiliated source at not more than the price at which similar merchandise or products in similar quantities could be purchased from nonaffiliated sources; or

(4) Transferred from another department of the taxpayer's business at not more than the actual cost to the taxpayer; or where it is otherwise shown to the satisfaction of the secretary that the apportionment method produces a manifestly unfair result and that the separate accounting method produces a fair and equitable determination of the amount of net income taxable in this state.

D. If such permission is granted by the secretary, the taxpayer shall compute the net apportionable income derived from sources in this state by means of a separate accounting method which shall comply with the regulations to be prescribed by the secretary. When a taxpayer has secured permission to employ the separate accounting method, a change to the method of apportionment shall not be made for any subsequent year without securing the permission of the secretary.

E. When the secretary finds that the use of the apportionment method by a taxpayer produces a manifestly unfair result and that the separate accounting method would more equitably determine the amount of net income derived from sources in Louisiana, the secretary may require that the separate accounting method be used in such case.

F. Whenever there is a dispute between the taxpayer and the secretary as to whether the separate accounting method or the apportionment method should be used, the burden shall be upon the party urging the use of the separate accounting method to show that the apportionment method produces a manifestly unfair result.

G. In any case where the secretary requires that a taxpayer change to the separate method of accounting, the secretary may, absent the negligence of the taxpayer and upon a showing of reasonable cause by the taxpayer, remit or waive payment of the whole or any part of any accrued interest which would be due from such taxpayer with respect

to any additional taxes due as a result of the required change to the separate method of accounting. The secretary shall not waive any interest accruing thirty days after the first issuance to the taxpayer of a proposed assessment in connection with the change to the separate method of accounting.

H. When net apportionable income is computed by means of the separate accounting method, or at any time when the Louisiana apportionment percent is zero, interest income, other than interest income apportioned under the provisions of R.S. 47:287.95(E), gains or losses from sales or exchanges of property not made in the regular course of business, and dividend income shall be apportioned to Louisiana on the ratio of gross Louisiana revenue, other than such gains, interest income, and dividend income, to total gross revenue, other than such gains, interest income, and dividend income. When all of the gross income of the corporation is from such gains, interest income, or dividend income, such income shall be attributed to the business situs of the property producing such income, or in the absence of the property acquiring a business situs, to the commercial domicile of the corporation.

I.(1) Dividends upon stock having a situs in Louisiana, received by a corporation from another corporation which is controlled by the former through direct ownership of fifty percent or more of the voting stock of the latter, shall be segregated from other apportionable income, together with the direct and indirect expenses of producing such income, and such net income shall be attributed to the states or foreign countries in which is earned the income from which the dividends are paid, such attribution to be made in proportion to the respective amounts of such income earned in each state or foreign country.

(2) Interest on securities and credits having a situs in Louisiana, received by a corporation from another corporation which is controlled by the former through direct ownership of fifty percent or more of the voting stock of the latter, shall be segregated from other apportionable income, together with the direct and indirect expenses of producing such income, and such net income shall be attributed to the states or foreign countries in which the real and tangible personal property of the controlled corporation is located, on the basis of the ratio of the value of such property located in Louisiana to the total value of such property within and without the state.

(3) If a stock, security, or credit has not been so used in connection with the taxpayer's business as to acquire a business situs, the situs of such stock, security, or credit shall be deemed to be at the commercial domicile of the taxpayer.

C.(1) If the allocation and apportionment provisions of this Part do not fairly represent the extent of the taxpayer's business activity in this state, the taxpayer may petition for, or the secretary may require, with respect to all or any part of the taxpayer's business activity, if reasonable, any of the following:

(a) Separate accounting.

(b) The exclusion of any one or more of the factors.

(c) The inclusion of one or more additional factors which will fairly represent the taxpayer's business activity in this state.

(d) The employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

(2) The party, either the secretary or taxpayer, seeking to utilize an alternative apportionment method has the burden of showing by clear and convincing evidence that the statutory formula does not fairly represent the extent of the taxpayer's business activity in this state. The burden will be met only if the statutory formula is demonstrated to

operate unreasonably and arbitrarily in attributing to Louisiana a percentage of income that is out of proportion to the business transacted in this state. Finally, the party seeking to use an alternative apportionment formula must prove that such method fairly and accurately apportions income to Louisiana based upon business activity in this state.

D. In any case where the secretary requires that a taxpayer change to the separate method of accounting, the secretary may, absent the negligence of the taxpayer and upon a showing of reasonable cause by the taxpayer, remit or waive payment of the whole or any part of any accrued interest which would be due from such taxpayer with respect to any additional taxes due as a result of the required change to the separate method of accounting. The secretary shall not waive any interest accruing thirty days after the first issuance to the taxpayer of a proposed assessment in connection with the change to the separate method of accounting.

E. The secretary shall have the authority to adopt and promulgate such rules and regulations which are necessary to conform with regulations set forth by the Multistate Tax Commission which coordinate with this Section and R.S. 47:287.95. In addition, the secretary shall have the authority to adopt and promulgate rules and regulations as deemed necessary to further the provisions of those Sections.

§287.95. Determination of Louisiana apportionment percent

A. Air transportation. The Louisiana apportionment percent net business income of any taxpayer whose net apportionable business income is derived primarily from the business of transportation by aircraft shall be the arithmetical average of two ratios apportioned to this state by multiplying the income by a fraction, the numerator of which is the sum of the following two factors, and the denominator of which is two, as follows:

(1) The ratio of the average value of immovable and corporeal movable property, other than aircraft, owned or rented by the taxpayer and located used in Louisiana during the tax period to the average value of all immovable and corporeal movable property, other than aircraft, owned or rented by the taxpayer and used in the production of apportionable business income during the tax period.

(2) The ratio of the amount of gross apportionable business income derived from Louisiana sources to the total gross apportionable business income of the taxpayer.

For the purposes of the this Subsection, gross apportionable business income from Louisiana sources shall include all gross receipts derived from passenger journeys and cargo shipments originating in Louisiana and any other items of gross apportionable business income or receipts derived entirely from sources in this state.

B. Pipeline transportation. The Louisiana apportionment percent net business income of any taxpayer whose net apportionable business income is derived primarily from the business of transportation by pipeline shall be computed by means of the ratios factors provided in R.S. 47:287.95(F) Paragraph (F)(3) of this Section.

C. Other transportation. (1)(a) The Louisiana apportionment percent net business income of any taxpayer whose net apportionable business income is derived primarily from the business of transportation, other than by aircraft or pipeline, shall be the arithmetical average of two ratios apportioned to this state by multiplying the income by a fraction, the numerator of which is the sum of the following two factors, and the denominator of which is two, as follows:

(i) The ratio of the average value of immovable and corporeal movable property owned or rented by the taxpayer and located used in Louisiana during the tax period to the average value of all immovable and corporeal movable property owned or rented by the taxpayer and used in the production of apportionable business income during the tax period.

(ii) The ratio of the amount of gross apportionable business income derived from Louisiana sources to the total gross apportionable business income of the taxpayer.

(b) For the purposes of this Subsection, the gross apportionable business income from Louisiana sources shall include all such income that is derived entirely from sources within the state and a portion of revenue from transportation partly without and partly within this state, to be prorated subject to rules and regulations of the secretary, who shall give due consideration to the proportion of service performed in Louisiana.

(c) For the purposes of this Subsection, the value of immovable and corporeal movable property owned by the taxpayer and used in Louisiana shall include the value of all such property regularly situated in this state, plus a pro rata share of the value of all rolling stock and other mobile equipment owned by the taxpayer and used in the production of apportionable business income, whether within or without this state, said proration to be made subject to rules and regulations of the secretary, who shall give due consideration to the mileage operated and traffic density within and without this state.

(2)(a) Notwithstanding any other provisions of this Part to the contrary, this Subsection shall not require the apportionment of income to this state of any trucking company whose Louisiana net business income is derived solely from the business of transportation by truck if during the course of the income tax year:

(i) It does not own or rent any real or personal property in this state, except mobile property.

(ii) It makes no pickups or deliveries within this state.

(iii) It makes no more than twelve trips into this state.

(b) As used in this Paragraph, the term "trucking company" means a motor carrier as defined by the provisions of R.S. 32:1(37) or R.S. 45:162(10), or an express carrier which primarily transports the tangible personal property of others by motor vehicle for compensation.

D. Service enterprises. The Louisiana apportionment percent net business income of any taxpayer whose net apportionable business income is derived primarily from a service business in which the use of property is not a substantial income-producing factor shall be the arithmetical average of two ratios apportioned to this state by multiplying the income by a fraction, the numerator of which is the sum of the following two factors, and the denominator of which is two, as follows:

(1) The ratio of the amount paid by the taxpayer for salaries, wages, and other compensation for personal services rendered in Louisiana to the total amount paid by the taxpayer for salaries, wages, and other compensation for personal services in connection with the production of the net apportionable business income.

(2) The ratio of the gross apportionable business income of the taxpayer from Louisiana sources to the total gross apportionable business income of the taxpayer.

For the purposes of this Subsection, the gross apportionable business income from Louisiana sources shall include the revenue from

services performed in this state, and any other gross business income derived entirely from sources within this state.

E. Loan business. The ~~Louisiana apportionment percent net business income~~ of any taxpayer whose net apportionable business income is derived primarily from the business of making loans shall be ~~the arithmetical average of two ratios apportioned to this state by multiplying the income by a fraction, the numerator of which is the sum of the following two factors, and the denominator of which is two, as follows:~~

(1) The ratio of the amount paid by the taxpayer for ~~salaries, wages, and other~~ compensation for personal services rendered in Louisiana to the total ~~salaries and wages~~ compensation paid by the taxpayer in connection with the production of the net apportionable business income.

(2) The ratio of the amount of loans made by the taxpayer in this state to the total amount of loans made by the taxpayer.

F.(1) ~~Manufacturing, merchandising, and Other business.~~ Except as provided in this Subsection, the ~~Louisiana apportionment percent net business income~~ of any taxpayer whose net apportionable business income is derived primarily from the business of transportation by pipeline or from any business not included in Subsections A through E of this Section and Paragraph (F)(3) of this Section shall be the arithmetical average of three ratios, as follows: apportioned to this state by multiplying the income by a fraction, the numerator of which is the property factor plus the payroll factor plus the sales factor, all as set forth in this Paragraph, and the denominator of which is three. If the denominator of any factor is equal to zero, that factor shall be eliminated from both the numerator and the denominator. This fraction may be adjusted by the secretary when necessary in the manner and according to procedures provided for in this Part.

(a) The ratio of the value of the immovable and corporeal movable property owned by the taxpayer and located in Louisiana to the value of all immovable and corporeal movable property owned by the taxpayer and used in the production of the net apportionable income:

(a)(i) The property factor is a fraction, the numerator of which is the average value of the taxpayer's real and tangible personal property owned or rented and used in this state during the tax period and the denominator of which is the average value of all the taxpayer's real and tangible personal property owned or rented and used during the tax period.

(ii) Property owned by the taxpayer is valued at its original cost. Property rented by the taxpayer is valued at eight times the net annual rental rate. Net annual rental rate is the annual rental rate paid by the taxpayer less any annual rental rate received by the taxpayer from subrentals.

(iii) The average value of property shall be determined by averaging the values at the beginning and ending of the tax period, but the secretary may require the averaging of monthly values during the tax period if reasonably required to reflect properly the average value of the taxpayer's property.

(b) ~~The ratio of the amount paid by the taxpayer for salaries, wages, and other compensation for personal services rendered in this state to the total amount paid by the taxpayer for salaries, wages, and other compensation for personal services in connection with the production of net apportionable income:~~

(b)(i) The payroll factor is a fraction, the numerator of which is the total amount paid in this state during the tax period by the taxpayer for

compensation, and the denominator of which is the total compensation paid everywhere during the tax period.

(ii) Compensation is paid in this state if: (i) the individual's service is performed entirely within the state; or (ii) the individual's service is performed both within and without the state, but the service performed without the state is incidental to the individual's service within the state; or (iii) some of the service is performed in the state and (aa) the base of operations or, if there is no base of operations, the place from which the service is directed or controlled is in the state, or (bb) the base of operations or the place from which the service is directed or controlled is not in any state in which some part of the service is performed, but the individual's residence is in this state.

(c) ~~The ratio of net sales made in the regular course of business and other gross apportionable income attributable to this state to the total net sales made in the regular course of business and other gross apportionable income of the taxpayer:~~

(c)(i) The sales factor is a fraction, the numerator of which is the total sales of the taxpayer in this state during the tax period, and the denominator of which is the total sales of the taxpayer everywhere during the tax period.

(ii) Sales of tangible personal property are in this state if: (i) the property is delivered or shipped to a purchaser, other than the United States government, within this state regardless of the f. o. b. point or other conditions of the sale; or (ii) the property is shipped from an office, store, warehouse, factory, or other place of storage in this state and (aa) the purchaser is the United States government or (bb) the taxpayer is not taxable in the state of the purchaser.

(iii) Sales, other than sales of tangible personal property, are in this state if: (i) the income-producing activity is performed in this state; or (ii) the income-producing activity is performed both in and outside this state and a greater proportion of the income-producing activity is performed in this state than in any other state, based on costs of performance.

(2)(a) ~~Manufacturing and merchandising.~~ For the purpose of this Subsection, the ~~Louisiana apportionment percent of any taxpayer whose net apportionable business income~~ which is derived primarily from the business of manufacturing or merchandising shall be ~~computed by means of~~ apportioned to this state by multiplying the income by a fraction, the numerator of which are the ratios same factors provided in Subparagraphs (1)(a) through (c) of this Subsection, except that the ratio of net sales sales factor as provided in Subparagraph (c) shall be double-weighted or counted twice, and the Louisiana apportionment percent shall be the arithmetical average of the four ratios and the denominator of which is four. If the denominator of any factor is equal to zero, that factor shall be eliminated from both the numerator and the denominator.

(b)(i) The term "business of manufacturing or merchandising" shall only include a taxpayer whose net apportionable income is derived primarily from the manufacture, production, or sale of tangible personal property.

(ii) The term "business of manufacturing or merchandising" shall not include:

(a) (aa) A taxpayer subject to the tax imposed pursuant to Chapter 8 of Subtitle II of this Title. 47 of the Louisiana Revised Statutes of 1950:

(b) (bb) Any taxpayer whose income is primarily derived from the production or sale of unrefined oil and gas.

(3) For the purpose of this Subsection, sales attributable to this state shall be all sales where the goods, merchandise, or property is received in this state by the purchaser. In the case of delivery of goods by common carrier or by other means of transportation, including transportation by the purchaser, the place at which the goods are ultimately received after all transportation has been completed shall be considered as the place at which the goods are received by the purchaser. However, direct delivery into this state by the taxpayer to a person or firm designated by a purchaser from within or without the state shall constitute delivery to the purchaser in this state.

(4) For the purpose of this Subsection, salaries, wages, and other compensation for personal services paid by a taxpayer whose principal office is located in Louisiana to officers and employees responsible for the direction and supervision of operations of the taxpayer partly within and partly without Louisiana and salaries, wages, and other compensation for personal services paid to general office employees whose duties pertain to the operations of the taxpayer partly within and partly without Louisiana shall be allocated in part to this state on the basis of the ratio of the amount of direct operating salaries, wages, and other compensation for services rendered in Louisiana to the total of such direct operating salaries, wages, and other compensation paid in connection with the production of net apportionable income.

(5)(3) For the purpose of this Subsection, gross apportionable business income attributable to this state derived from the transportation of crude, petroleum, natural gas, petroleum products, or other commodities for others through pipelines shall include all gross revenue derived from operations entirely within this state plus a portion of any revenue from operations partly within and partly without this state, based upon the ratio of the number of units of transportation service performed in Louisiana in connection with such revenue to the total of such units. A unit of transportation service shall be the transporting of any designated quantity of crude petroleum, natural gas, petroleum products, or other commodities for any designated distance. All other classes of gross apportionable business income shall be prorated within or without this state on the basis of such ratio or ratios, prescribed by the secretary, as may be reasonably applicable to the type of business involved.

G. Value. (1) For the purposes of this Section, the value at which immovable and corporeal movable property should be included in the apportionment factor is the average of the beginning and close-of-year values on a comparable basis within and without the state. If the average at the beginning and end of the year does not fairly represent the average of the property owned during the year, the average may be obtained by dividing the sum of the monthly balances by twelve.

(2) For the purposes of this Section, the value of property is deemed to be cost to the taxpayer less a reasonable reserve for depreciation, depletion, and obsolescence. Such reserves, reflected on the books of the taxpayer, shall be used in determining value, subject to the right of the secretary to adjust the reserves when in his opinion such action is necessary to reflect the fair value of the property.

(3) The value at which immovable and corporeal movable property used but not owned by the taxpayer shall be included in the apportionment factor is the average of the beginning and close-of-year values on a comparable basis within and without the state. In the case of assets rented or leased in an arms-length transaction, this shall be deemed to be the amount determined by multiplying the payments to the owner of the property for use of the property during the year, times eight.

H. Location. For purposes of this Section, corporeal movable property located in Louisiana in United States customs-bonded warehouses or foreign trade zones established under the Foreign Trade Zones Act shall be considered as located outside of Louisiana.

I. Gross apportionable income. For purposes of this Section, gross apportionable income shall not include income from profits or losses from sales or exchanges of property, including such items as stocks, bonds, notes, land, machinery, and mineral rights not made in the regular course of business nor shall it include income from interest income, other than interest income apportioned under the provisions of R.S. 47:287.95(E), or dividends from corporate stock. Partnerships and joint ventures. For the purposes of this Section, a taxpayer that is a partner of a partnership shall treat a proportionate share of the partnership as if it were part of the taxpayer in determining and computing the apportionment percentage applicable to the taxpayer under this Section. Proportionate share shall mean the percentage used to distribute to the partner its distributive share of partnership ordinary income or loss for federal law purposes.

J.(4) Corporations utilizing common paymaster. For purposes of this Section, a parent corporation or any other member of the same affiliated group of corporations serving as common paymaster for payroll purposes shall eliminate all payrolls from the numerator and denominator of its salary, wages, and other compensation factor computation that represent the amounts paid on behalf of affiliated corporations for which it has charged such affiliate the cost and that does not meet the definition of salary, wages, and other compensation insofar as the common paymaster is concerned. A subsidiary or other member of an affiliated group that is a member of or participant in a common paymaster plan for payroll purposes shall include in its numerator and denominator of the salary, wages, and other compensation factor computation amounts paid to a common paymaster as reimbursement in whatever form and by whatever label for salary, wages, and other compensation as defined.

(2) For purposes of this Section, "salary, wages, and other compensation" means remuneration paid or caused to be paid to employees for personal services. Payments made to an independent contractor or any other person not properly classifiable as an employee are excluded.

(3) For purposes of this Section, "employee" means any officer of a corporation, or any individual who has the status of an employee in an employer-employee relationship. Generally, a person will be considered to be an employee if he is included by the taxpayer as an employee for purposes of the payroll taxes imposed by the Federal Insurance Contributions Act.

SUBPART B-1. COMBINED REPORTING REQUIREMENT FOR UNITARY BUSINESS

§287.100. Combined reporting requirement for unitary business

The Louisiana taxable business income of any corporation which is a member of a unitary group transacting business both within and without the state shall be computed in accordance with the provisions of R.S. 47:287.101 through 287.106.

§287.101. Definitions

The following definitions apply for purposes of this Part.

A. "Affiliated group" means an affiliated group of corporations as defined in Section 1504 of the Internal Revenue Code.

B.(1) "Single trade or business" means a business enterprise in which there exists directly or indirectly between the members or parts of the enterprise a sharing or exchange of value as demonstrated by any or all of the following:

(a) Centralized management or a common executive force.

(b) Centralized administrative services or functions resulting in economies of scale.

(c) Flow of goods, capital resources, or services demonstrating functional integration.

(2)(a) "Single trade or business" may include but is not limited to a business enterprise the activities of which:

(i) Are in the same general line of business, such as manufacturing, wholesaling, or retailing.

(ii) Constitute steps in a vertically integrated process, such as the steps involved in the production of natural resources, which might include exploration, production, mining, refining, transportation, and marketing.

(b) Corporations that are included in the same federal consolidated return that are doing business in the United States and are subject to federal income taxation are presumed to be engaged in a single trade or business. This presumption may be overcome by the secretary or the taxpayer upon the showing of clear and convincing evidence to the contrary.

C. "Unitary group" means a corporation or group of corporations engaged in business activities that constitute a single trade or business.

§287.102. Corporation tax return requirements

A. If the corporation is a member of an affiliated group of corporations making a consolidated federal return, it shall file a return and determine its Louisiana taxable business income as provided for in this Subpart.

B. If so directed by the secretary, by rule or by instructions on the state tax return form, every corporation required to make a return under this Section shall also file with the return a true copy of the corporation's federal income tax return for the same taxable year. For purposes of this Section, the corporation's federal income tax return includes a consolidated federal income tax return for an affiliated group of which the corporation is a member. The secretary may, by rule or by instructions, permit a corporation to submit specified excerpts from its federal income tax return in lieu of submitting a copy of the entire federal return. The federal return or any part thereof required to be filed with the state return is incorporated in and shall be a part of the state return.

C. If any corporation that is a member of an affiliated group is permitted or required to determine its Louisiana taxable income on a separate basis under R.S. 47:287.94(C), or if any corporation is permitted or required by statute or rule to use different apportionment factors than a corporation or corporations with which it is affiliated and which is a member of its unitary group, the corporation shall not be included in a combined state return under this Subpart.

D. Offsets, credits, or prior year Louisiana losses of one member cannot be applied against the tax liability of another member.

§287.103. Tax return of corporation in affiliated group making consolidated federal return

A. If a corporation required to make a return under this Part is a member of an affiliated group of corporations making a consolidated federal return under Sections 1501 to 1505 of the Internal Revenue Code, the corporation's Louisiana taxable business income shall be determined beginning with federal consolidated taxable income of the affiliated group as provided in this Section.

B.(1) If the affiliated group, of which the corporation subject to taxation under this Part is a member, consists of more than one unitary group, before the modifications, additions, subtractions, adjustments, deductions, inclusions, exclusions, or allowances, if any, provided for in this Part are made, and before allocation and apportionment as provided in this Part, modified federal consolidated taxable income shall be computed.

(2) Modified federal consolidated taxable income shall be determined by eliminating from the federal consolidated taxable income of the affiliated group the separate taxable income, as determined under Section 1502 of the Internal Revenue Code and the Treasury Regulations adopted pursuant thereto, and any deductions or additions or items of income, expense, gain, or loss for which consolidated treatment is prescribed thereto, attributable to the member or members of any unitary group of which the corporation is not a member.

C. After modified federal consolidated taxable income is determined under Subsection B of this Section, the modifications, additions, subtractions, adjustments, deductions, inclusions, exclusions, or allowances allowed in this Part applied in arriving at Louisiana net income or loss before allocation and apportionment shall be made to the federal consolidated taxable income or modified federal consolidated taxable income of the remaining members of the affiliated group, where applicable, as if all such members were subject to taxation under this Part.

D. Allocation and apportionment.

(1) Corporations required to make a return under this Section shall apply the allocation and apportionment provisions of this Part as if all members were subject to taxation under this Part.

(2) For purposes of this Subsection, only one apportionment formula of R.S. 47:287.95 shall be applicable to all members of a unitary group within an affiliated group required to make a return under this Section. The applicable formula shall be determined based on the majority of the receipts of the unitary group. The secretary may issue rules or regulations addressing distortive or inequitable application of only one apportionment formula to the unitary group and how the apportionment formula components of individual members of the unitary group are to be combined into a single apportionment formula.

§287.104. Transition rules

Adjustments to avoid double taxation or deduction. (1) If any provision of the Internal Revenue Code or of this Subpart, relating to the use of consolidated federal returns, requires that any amount be added to or deducted from federal consolidated taxable income or from Louisiana taxable business income subject to taxation under this Part, that previously had been added to or deducted from income upon or with respect to which tax liability was measured under the Louisiana law in effect prior to the taxpayer's taxable year as to which this Subpart is first effective, an appropriate adjustment shall be made to the income for the year or years prior to the effectiveness of this Subpart, so as to prevent the double taxation or double deduction of any such amount that previously had entered into the computation of income upon or with respect to which tax liability was measured.

(2) For purposes of this Section, procedures similar to those provided for in R.S. 47:287.751 shall be applied to reconcile transitional differences between this Subpart and the law prior to its effectiveness.

§287.105. Conflicts with federal law

Notwithstanding the provisions of R.S. 47:287.701, any rule or regulation promulgated pursuant to Sections 1501 through 1505 of the Internal Revenue Code that makes reference to provisions of the

Internal Revenue Code with respect to which modifications to federal taxable income are prescribed under this Part shall not be applied to the extent the regulation conflicts with the provisions of this Part.

§287.106. Secretary's authority to make adjustments

If it appears to the secretary that a corporation making a return under this Part is required to make any adjustment to federal consolidated taxable income pursuant to this Subpart, that is unduly burdensome or that produces an inequitable or unreasonable result, the secretary, upon application by the corporation, may relieve the corporation of the requirement and may permit or require any other adjustment to be made to fairly reflect income and produce an equitable result. The secretary may adopt rules or regulations prescribing the method by which a corporation may apply for relief under this Paragraph.

* * *

§287.480. Special adjustments by the secretary

Notwithstanding any other provisions of this Part to the contrary, the secretary is authorized to require the use of inventories and to allocate income and deductions among taxpayers and require such returns as follows:

* * *

(3) Consolidated returns.

(a) Consolidated ~~or combined~~ returns are not allowed under this Part except as required by the secretary pursuant to this ~~Paragraph~~ Section.

* * *

§287.701. Definitions, use of terms and purpose

* * *

C. "~~Allocable Nonbusiness~~ income or loss" or "gross ~~allocable nonbusiness~~ income or loss" means the general class of gross income designated as ~~allocable nonbusiness~~ income by R.S. 47:287.92(B)(5) and 287.93.

D. "~~Apportionable Business~~ income or loss" or "gross ~~apportionable business~~ income or loss" means the general class of gross income designated as ~~apportionable business~~ income by R.S. 47:287.92(B)(1) and 287.94.

E. "Louisiana gross ~~allocable nonbusiness~~ income or loss" means those items of, or that portion of, ~~allocable nonbusiness~~ income or loss allocated to Louisiana pursuant to the provisions of R.S. 47:287.93.

F. "Net ~~allocable nonbusiness~~ income or loss" means net ~~allocable nonbusiness~~ income or loss earned within or derived from sources within Louisiana and is the mathematical remainder when subtracting from Louisiana gross ~~allocable nonbusiness~~ income or loss:

(1) Allowable deductions ~~within the meaning of R.S. 47:287.63~~ which are directly attributable to Louisiana gross ~~allocable nonbusiness~~ income or loss, and

* * *

G. "Total net ~~apportionable business~~ income or loss" means the remainder when subtracting from gross ~~apportionable business~~ income or loss:

(1) Allowable deductions ~~within the meaning of R.S. 47:287.63~~ which are directly attributable to gross ~~apportionable business~~ income or loss, and

* * *

H. "Net ~~apportionable business~~ income or loss" means net ~~apportionable business~~ income or loss earned within or derived from sources within Louisiana as computed pursuant to R.S. 47:287.92, 287.93, 287.94, and 298.95.

* * *

§287.733. Corporations filing consolidated federal returns

A. Except as otherwise provided in Subsection B of this Section or Subpart B-1 of this Part, when a corporation is included with affiliates in a consolidated federal income tax return in accordance with federal law, the terms and provisions of this Part shall apply as if the corporation had been required to file an income tax return with the Internal Revenue Service on a separate corporation basis for the current and all prior taxable years, in accordance with federal law. Nothing in this Section shall be construed to allow a deduction for federal income tax on a separate corporation basis.

* * *

§287.738. Other inclusions and exclusions from gross income

A. Inclusion of payments to non-U.S. companies.

Notwithstanding any federal law to the contrary, ~~gross business~~ income as defined in R.S. 47:287.61 of this Part shall include interest, dividends, rents, salaries, wages, premiums, annuities, compensations, remuneration, emoluments, and other fixed or determinable annual or periodical gains, profits, and income taxed pursuant to I.R.C. Section 881 relative to amounts received from sources within the United States by corporations not created or organized in the United States or under the laws of the United States or any state.

* * *

Section 3. R.S. 47:300.1, 300.6, and 300.7 are hereby amended and reenacted to read as follows:

§300.1. Tax imposed

There is imposed an income tax for each taxable year upon the Louisiana taxable income of every estate or trust, whether resident or nonresident. The tax to be assessed, levied, collected, and paid upon the Louisiana taxable income of an estate or trust shall be computed at three percent of Louisiana taxable income, ~~the following rates:~~

~~(1) Two percent on the first ten thousand dollars of Louisiana taxable income.~~

~~(2) Four percent on the next forty thousand dollars of Louisiana taxable income.~~

~~(3) Six percent on Louisiana taxable income in excess of fifty thousand dollars.~~

* * *

§300.6. Louisiana taxable income of resident estate or trust

A. Definition. "Louisiana taxable income" of a resident estate or trust means the taxable income of the estate or trust determined in

accordance with federal law for the same taxable year, as specifically modified by the provisions contained in Subsection B of this Section. ~~less a federal income tax deduction to be computed following the provisions of R.S. 47:287.83 and 287.85.~~

B. Modification. For purposes of this Section, federal taxable income shall be modified by adding or subtracting the items set forth below:

(1) There shall be added to federal taxable income, unless already included therein:

(a) Interest on obligations of a state or political or municipal subdivision thereof, other than Louisiana and its municipalities, title to which obligations vested with the resident estate, trust, or fiduciary on or subsequent to January 1, 1980.

(b) Net income taxes paid to any state or political or municipal subdivision thereof within the taxable year.

(2) There shall be subtracted from federal taxable income, unless already excluded therefrom,

(a) any income that is exempt from taxation under the laws of Louisiana or that Louisiana is prohibited from taxing by the constitution or laws of the United States.

(b) ~~Deductions from gross income or depletion:~~

(i) ~~In computing net income in the case of oil and gas wells, there shall be allowed as a deduction cost depletion as defined under federal law or percentage depletion as provided for in Item (ii) whichever is greater.~~

(ii) ~~In the case of oil and gas wells, the percentage depletion provided for in Item (i) shall be twenty-two percent of gross income from the property during the taxable year, excluding from such gross income an amount equal to any rents or royalties paid or incurred by the taxpayer in respect of the property. Such allowance shall not exceed fifty percent of the net income of the taxpayer, computed without allowance for depletion from the property. In determining net income from the property, federal income taxes shall be considered an expense.~~

§300.7. Louisiana taxable income of nonresident estate or trust

A. Definition. "Louisiana taxable income" of a nonresident estate or trust means such portion of the taxable income of the nonresident estate or trust determined in accordance with federal law for the same taxable year, as specifically modified by the provisions contained in Subsection C of this Section, that was earned within or derived from sources within this state, ~~less a federal income tax deduction to be computed following the provisions of R.S. 47:287.83 and 287.85.~~

B. Computation. Louisiana taxable income of a nonresident estate or trust for a taxable year is computed by applying the allocation and apportionment provisions of R.S. 47:241 through 247 to the estate's or trust's federal taxable income for the same taxable year as specifically modified by Subsection C of this Section. In the application of the provisions of R.S. 47:241 through 247, the taxpayer may be required to allocate or apportion between states its federal taxable income, items of modification, and deductions allowed by this Part. The secretary may promulgate regulations for the fair and equitable administration of this Section.

C. Modification. For purposes of this Section, federal taxable income shall be modified by adding or subtracting the items set forth below:

(1) There shall be added to federal taxable income, unless already included therein, net income taxes paid to any state or political or municipal subdivision thereof within the taxable year.

(2) There shall be subtracted from federal taxable income, unless already excluded therefrom, :

(a) any income that is exempt from taxation under the laws of Louisiana, or that Louisiana is prohibited from taxing by the constitution or laws of the United States.

(b) ~~Deductions from gross income or depletion:~~

(i) ~~In computing net income in the case of oil and gas wells, there shall be allowed as a deduction cost depletion as defined under federal law or percentage depletion as provided for in Item (ii) of this Subparagraph, whichever is greater.~~

(ii) ~~In the case of oil and gas wells, the percentage depletion provided for in Item (i) of this Subparagraph shall be twenty-two percent of gross income from the property during the taxable year, excluding from such gross income an amount equal to any rents or royalties paid or incurred by the taxpayer in respect of the property. Such allowance shall not exceed fifty percent of the net income of the taxpayer, computed without allowance for depletion from the property. In determining net income from the property, federal income taxes shall be considered an expense.~~

Section 4. R.S. 47:601(A), and (D), 602(A), (B), and (E)(1), 605(B), and 606(A)(introductory paragraph) and (C) are hereby amended and reenacted to read as follows:

§601. Imposition of tax

A. Every domestic corporation and every foreign corporation, exercising its charter, or qualified to do business or actually doing business in this state, or owning or using any part or all of its capital, plant, or any other property in this state, subject to compliance with all other provisions of law, except as otherwise provided for in this Chapter shall pay an annual tax at the rate of ~~\$3.00~~ three dollars for each ~~\$1,000.00~~ one thousand dollars, or major fraction thereof on the amount of its taxable capital stock, surplus, undivided profits, and borrowed capital, determined as hereinafter provided; the minimum tax shall not be less than ~~\$10.00~~ ten dollars per year in any case. The tax levied herein is due and payable on any one or all of the following alternative incidents:

(1) The qualification to carry on or do business in this state or the actual doing of business within this state in a corporate form. The term "doing business" as used herein shall mean and include each and every act, power, right, privilege, or immunity exercised or enjoyed in this state, as an incident to or by virtue of the powers and privileges acquired by the nature of such organizations, as well as the buying, selling, or procuring of services or property.

(2) The exercising of a corporation's charter or the continuance of its charter within this state.

(3) The owning or using any part or all of its capital, plant, or other property in this state in a corporate capacity.

* * *

D. The increase in the tax imposed by this Section from one dollar and fifty cents to three dollars for each one thousand dollars, or major fraction thereof, of taxable capital stock, surplus, undivided profits, and borrowed capital shall not be applicable to the first three hundred

thousand dollars of ~~taxable capital stock, surplus, undivided profits, and borrowed capital~~ of each corporation.

§602. Determination of taxable capital

A. Taxable capital. Every corporation taxed under this Chapter shall determine the amount of its issued and outstanding capital stock, surplus, ~~and undivided profits and borrowed capital~~ as the basis for computing the franchise tax levied under this Chapter and determining the extent of the use of its franchise in this state.

B. Holding corporation deduction. Any corporation having as a subsidiary a banking corporation as defined below shall be entitled to deduct from its capital stock, surplus, undivided profits ~~and borrowed capital~~, as defined in this Chapter, its investments in and advances to such subsidiary banking corporation to the extent that such investments and advances exceed the difference between the total assets and the capital stock, surplus, ~~and undivided profits and borrowed capital~~ of the holding corporation. "Subsidiary banking corporation" is defined to be a banking corporation organized under the laws of the United States of America or of the state of Louisiana the capital stock of which to an extent of at least eighty percent is owned by a holding corporation.

* * *

E. Deduction for members of certain controlled groups.

(1) Any corporation in a controlled group, having as a member of such group a telephone corporation regulated by the Louisiana Public Service Commission, shall be entitled to deduct from its capital stock, surplus, ~~and undivided profits, and borrowed capital~~, as defined in this Chapter, its investment in and advances to any member of the controlled group.

* * *

§605. Surplus and undivided profits

* * *

B. Treatment of deficit. If the accounts titled surplus and undivided profits reflect a negative figure or deficit, such deficit shall be deductible from capital stock ~~and borrowed capital~~ for the purpose of computing the tax.

* * *

§606. Allocation of taxable capital

A. General allocation formula.

For the purpose of ascertaining the tax imposed in this Chapter, every corporation subject to the tax is deemed to have employed in this state the proportion of its entire issued and outstanding ~~taxable capital stock, surplus, undivided profits, and borrowed capital~~, computed on the basis of the ratio obtained by taking the arithmetical average of the following ratios:

* * *

C. Minimum allocation; assessed value of real and personal property. The portion of ~~taxable capital stock, surplus, undivided profits and borrowed capital~~ allocated for franchise taxation under this Chapter shall in no case be less than the total assessed value of real and personal property in this state of each such domestic or foreign corporation for the calendar year preceding that in which the tax is due.

* * *

Section 5. R.S. 47:12, 31 through 38, 41 through 44, 44.1, 52, 53, 53.1, 53.2, 53.4, 54, 55 through 57, 59.1, 60, 60.1, 61, 62, 63, 65, 66, 67, 68, 71 through 77, 99, 95, 158, 181 through 188, 287.34, 287.63, 287.65, 287.67, 287.73, 287.75, 287.77, 287.79, 287.81, 287.83, 287.85, 287.752, 287.753, 287.755, 287.756, 287.757, 287.758, 293(2), (3), and (6), Chapter 2-A of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:321 through 322.42, R.S. 47:6001, 6004, 6005, 6006.1, 6007, 6008, 6009, 6010, 6011, 6012, and 6013 are hereby repealed in their entirety.

AMENDMENT NO. 15

On page 9, at the beginning of line 1, change "Section 3." to "Section 6."

On motion of Rep. Hammett, the amendments were adopted.

On motion of Rep. Hammett, the bill, as amended, was ordered engrossed and passed to its third reading.

Under the rules, placed on the regular calendar.

House Bills on Third Reading and Final Passage

The following House Bills and Joint Resolutions on third reading and final passage were taken up and acted upon as follows:

Regular Calendar

HOUSE BILL NO. 3—
BY REPRESENTATIVE HAMMETT AND SENATOR BARHAM
AN ACT

To enact the Omnibus Bond Authorization Act of 2000, relative to the implementation of a five-year capital improvement program; to provide for the repeal of certain prior bond authorizations; to provide for new bond authorizations; to provide for authorization and sale of such bonds by the State Bond Commission; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Hammett, the bill was returned to the calendar.

HOUSE BILL NO. 117—
BY REPRESENTATIVES DEWITT, HAMMETT, AND LEBLANC AND SENATORS HAINKEL, BARHAM, AND DARDENNE
AN ACT

To enact R.S. 47:841(B)(3) and to repeal R.S. 47:841(E) and (F), relative to the tobacco tax; to increase the tax on cigarettes; to provide for the effectiveness of the tax; and to provide for related matters.

Read by title.

Rep. Landrieu sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Landrieu to Engrossed House Bill No. 117 by Representatives DeWitt, et al

AMENDMENT NO. 1

On page 1, line 4, after "tax;" and before "and" insert "to provide for the dedication of the proceeds of the tax;"

AMENDMENT NO. 2

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

"Section 4. There is hereby created, as a special fund in the state treasury, the Tobacco Tax Health Care Fund. After compliance with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana relative to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall deposit the monies received by the state treasury pursuant to the provisions of Section 1 into the Tobacco Tax Health Care Fund. The monies in this fund shall be used solely as provided by this Section and only in the amounts appropriated by the legislature. All unexpended and unencumbered monies in this fund at the end of the fiscal year shall remain in the fund. The monies in the fund shall be invested by the state treasurer in the same manner as monies in the state general fund, and shall be deposited into the state general fund. Subject to an annual appropriation by the legislature, the monies in the fund shall be used solely for the express purpose of providing additional funding for the creation of smoking cessation programs at public hospitals directed at pregnant women and individuals with heart and lung disease, for additional funding for the Louisiana Tumor Registry, for additional funding for the Louisiana Tobacco Resource Center to expand tobacco cessation programs, and for additional funding for the Louisiana Cancer and Lung Trust Fund to be used for a statewide cancer control program and research into the cause of lung cancer."

AMENDMENT NO. 3

On page 2, line 11, change "Section 4." to "Section 5."

AMENDMENT NO. 4

On page 2, line 14, change "Section 5." to "Section 6."

Rep. Landrieu moved the adoption of the amendments.

Rep. Travis objected.

By a vote of 25 yeas and 67 nays, the amendments were rejected.

Rep. Fauchaux sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Fauchaux to Engrossed House Bill No. 117 by Representative DeWitt

AMENDMENT NO. 1

On page 1, line 3, between "cigarettes;" and "to provide" insert "to dedicate the proceeds from the increase to certain purposes;"

AMENDMENT NO. 2

On page 1, line 15, change "(3)" to "(3)(a)"

AMENDMENT NO. 3

On page 1, at the end of line 16, after "tax of", delete the remainder of the line and delete line 17 in its entirety and insert in lieu thereof the following: "three cents per cigarette."

AMENDMENT NO. 4

On page 1, between lines 17 and 18, insert the following:

"(b) There is hereby created, as a special fund in the state treasury, the Tobacco Tax Health Care Fund. After compliance with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana relative to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall pay an amount equal to one half of the monies received by the state treasury pursuant to the provisions of this Paragraph into the Tobacco Tax Health Care Fund. The monies in this fund shall be used solely as provided by this Subparagraph and only in the amounts appropriated by the legislature. All unexpended and unencumbered monies in this fund at the end of the fiscal year shall remain in the fund. The monies in the fund shall be invested by the state treasurer in the same manner as monies in the state general fund, and shall be deposited into the state general fund. Subject to an annual appropriation by the legislature, the monies in the fund shall be used solely for the express purpose of providing additional funding for treatment, research, prevention, and education services and programs conducted by public hospitals or by academic health centers associated with public hospitals in the areas of maternal health, cancer, and cardiopulmonary disease.

"(c) There is hereby created, as a special fund in the state treasury, the Tobacco Tax School Support Personnel Fund. After compliance with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana relative to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall pay an amount equal to one half of the monies received by the state treasury pursuant to the provisions of this Paragraph into the Tobacco Tax School Support Personnel Fund. The monies in this fund shall be used solely as provided by this Subparagraph and only in the amounts appropriated by the legislature. All unexpended and unencumbered monies in this fund at the end of the fiscal year shall remain in the fund. The monies in the fund shall be invested by the state treasurer in the same manner as monies in the state general fund, and shall be deposited into the state general fund. Subject to an annual appropriation by the legislature, the monies in the fund shall be used solely for the express purpose of providing additional funds to increase the pay of city and parish public elementary and secondary school system support personnel and special schools operated by the state in amounts as determined by the legislature."

Rep. Robert Carter asked for and obtained a division of the question.

Rep. Fauchaux moved adoption of Amendment Nos. 1, 2, and 4.

Rep. Travis objected.

By a vote of 8 yeas and 90 nays, the amendments were rejected.

Rep. Fauchaux moved adoption of Amendment No. 3.

Rep. Travis objected.

By a vote of 6 yeas and 90 nays, the amendment was rejected.

Rep. Richmond sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Richmond to Engrossed House Bill No. 117 by Representatives Dewitt, et al.

AMENDMENT NO. 1

On page 1, line 2, after "To" and before "enact" insert "amend and reenact R.S. 47:841(A) and (C), to" and after "(B)(3)" insert a comma ","

AMENDMENT NO. 2

On page 1, line 3, after "cigarettes" insert "cigars, and smoking tobacco"

AMENDMENT NO. 3

On page 1, line 6, after "R.S. 47:841" insert "A. and C. are hereby amended and reenacted, and"

AMENDMENT NO. 4

On page 1, between lines 11 and 12, insert:

"A. Cigars

(1) Upon cigars invoiced by the manufacturer at one hundred twenty dollars per thousand or less a tax of ~~eight~~ ten percent of the invoice price as defined in this Chapter.

(2) Upon cigars invoiced by the manufacturer at more than one hundred twenty dollars per thousand a tax of ~~twenty~~ twenty-four percent of the invoice price as defined in this Chapter."

AMENDMENT NO. 5

On page 1, after line 18, insert the following:

"C. Smoking tobacco. Upon smoking tobacco, a tax of ~~thirty-three~~ forty percent of the invoice price as defined in this Chapter."

Rep. Richmond moved the adoption of the amendments.

Rep. Travis objected.

By a vote of 40 yeas and 59 nays, the amendments were rejected.

Rep. Clarkson sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representatives Clarkson and Guillory to Engrossed House Bill No. 117 by Representative Dewitt, et al.

AMENDMENT NO. 1

On page 1, line 2, after "47:841(B)(3)" insert "and G."

AMENDMENT NO. 2

On page 1, line 4, after "tax" insert "to provide for the dedication of the tax"

AMENDMENT NO. 3

On page 1, line 6, after "R.S. 47:841(B)(3)" delete "is" and insert "and G. are"

AMENDMENT NO. 4

On page 1, after line 18, insert the following:

"All taxes generated by this Section shall be dedicated to any funding of the Charity Hospital System of Louisiana that is below the line of House Bill No. 1 of the 2000 Regular Session of the Legislature and that can be matched by federal funds."

Rep. Clarkson moved the adoption of the amendments.

Rep. Travis objected.

By a vote of 28 yeas and 65 nays, the amendments were rejected.

Rep. Travis moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Hill	Pinac
Alario	Hunter	Pratt
Alexander, R	Iles	Quezaire
Ansardi	Jackson, M	Riddle
Broome	Johns	Salter
Bruce	Katz	Schwegmann
Carter, K	Kennard	Shaw
Carter, R	Kenney	Smith, J.D.—50th
Cazayoux	LaFleur	Smith, J.H.—8th
Clarkson	Lancaster	Stelly
Crane	Landrieu	Thompson
Damico	LeBlanc	Toomy
Dartez	Martiny	Townsend
Diez	McCallum	Travis
Doerge	McDonald	Walsworth
Donelon	McMains	Warner
Dupe	Montgomery	Welch
Durand	Morrish	Willard
Green	Murray	Winston
Guillory	Nevers	Wooton
Hammett	Odinot	
Hebert	Pierre	
Total—64		

NAYS

Alexander, E	Flavin	Richmond
Baudoin	Frith	Romero
Baylor	Fruge	Scalise
Bowler	Futrell	Schneider
Bruneau	Glover	Smith, G.—56th
Crowe	Heaton	Smith, J.R.—30th
Curtis	Hopkins	Sneed
Daniel	Jackson, L	Triche
Devillier	Lucas	Waddell
Downer	Morrell	Wilkerson
Erdey	Perkins	Windhorst
Farrar	Pitre	Wright
Faucheux	Powell	
Total—38		

ABSENT

Holden	Hudson	Strain
Total—3		

The bill, not having received a two-thirds vote of the elected members, failed to pass.

Motion to reconsider pending.

Suspension of the Rules

On motion of Rep. Winston, and under a suspension of the rules, the above roll call was corrected to reflect her as voting yea.

HOUSE BILL NO. 193—
BY REPRESENTATIVE DEWITT

AN ACT

To amend and reenact R.S. 47:551(A), relative to the taxation of rental of automobiles; to extend the automobile rental tax; to provide for an effective date; and to provide for related matters.

Read by title.

Rep. Hammett moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Fruge	Odinet
Alario	Futrell	Perkins
Alexander, R	Glover	Pierre
Ansardi	Green	Pinac
Baudoin	Guillory	Pitre
Baylor	Hammett	Powell
Bowler	Heaton	Pratt
Broome	Hebert	Quezaire
Bruce	Hill	Riddle
Bruneau	Hopkins	Salter
Carter, K	Hudson	Scalise
Carter, R	Hunter	Schwegmann
Cazayoux	Iles	Smith, G.—56th
Clarkson	Jackson, L	Smith, J.D.—50th
Crane	Johns	Smith, J.H.—8th
Curtis	Kennard	Sneed
Damico	Kenney	Stelly
Daniel	LaFleur	Thompson
Dartez	Lancaster	Toomy
Diez	Landrieu	Townsend
Donelon	LeBlanc	Travis
Downer	Martiny	Waddell
Dupre	McCallum	Walsworth
Durand	McDonald	Warner
Erdey	McMains	Welch
Farrar	Montgomery	Wilkerson
Faucheux	Morrish	Willard
Flavin	Murray	Winston
Frith	Nevers	Wooton
Total—87		

NAYS

Alexander, E	Romero	Windhorst
Doerge	Schneider	Wright
Katz	Smith, J.R.—30th	
Morrell	Triche	
Total—10		

ABSENT

Crowe	Jackson, M	Shaw
Devillier	Lucas	Strain
Holden	Richmond	
Total—8		

The Chair declared the above bill, having received a two-thirds vote of the elected members, was finally passed.

The title of the above bill was read and adopted.

Rep. Hammett moved to reconsider the vote by which the above bill was finally passed, and, on his own motion, the motion to reconsider was laid on the table.

HOUSE BILL NO. 202—

BY REPRESENTATIVES DEWITT, HAMMETT, AND LEBLANC AND SENATORS HAINKEL, BARHAM, AND DARDENNE
AN ACT

To enact Chapter 2-C of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:334 and 335, relative to state sales and use tax; to provide for the levy and collection by the state of an additional one-half of one percent sales and use tax in addition to the sales and use tax imposed by Chapter 2, Chapter 2-A, and Chapter 2-B of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950; to provide for the administration and collection of the tax; to provide for certain exemptions, exclusions, deductions, and credits; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Hammett, the bill was returned to the calendar.

HOUSE BILL NO. 277—

BY REPRESENTATIVE K. CARTER
AN ACT

To enact R.S. 47:6006(D)(6), relative to the inventory tax credit; to reduce the amount of the credit for certain taxpayers for a limited period of time; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Karen Carter, the bill was returned to the calendar.

Acting Speaker LeBlanc in the Chair

HOUSE BILL NO. 285—

BY REPRESENTATIVES MCMAINS AND ANSARDI
AN ACT

To amend and reenact R.S. 12:1368, R.S. 47:601(C)(1), 603, and 604 and to enact R.S. 47:601(C)(3), relative to the corporation franchise tax; to levy the tax on certain limited liability companies; to prohibit the inclusion of borrowed capital within the levy of the tax for certain entities; and to provide for related matters.

Read by title.

Rep. McMains sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative McMains to Engrossed House Bill No. 285 by Representative McMains

AMENDMENT NO. 1

On page 1, line 3, after "enact" and before "R.S. 47:601(C)(3)" insert "R.S. 12:1368.1 and"

AMENDMENT NO. 2

On page 1, line 6, after the semicolon and before "and" insert "to provide for production of records and filing of tax returns; to provide for certain criminal penalties;"

AMENDMENT NO. 3

On page 1, line 8, after "reenacted" and before "to" insert "and R.S. 12:1368.1 is hereby enacted"

AMENDMENT NO. 4

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

"§1368.1. Records; returns

. A limited liability company created under this Chapter or entering the state pursuant to this Chapter shall file with the secretary of the Department of Revenue a copy of any and all documents filed with the Internal Revenue Service which reflect any amount of income derived in or from Louisiana sources or any capital assets located in Louisiana.

B. A limited liability company created under this Chapter or entering the state pursuant to this Chapter shall file with the secretary of the Department of Revenue any and all tax returns required to be filed and remit all taxes due the state according to rules and regulations promulgated by the secretary.

C. The intentional failure to file a document or return with the secretary as provided in this Subsection shall be punishable by a fine of not more than five hundred dollars or by imprisonment of not more than six months."

On motion of Rep. McMains, the amendments were adopted.

Rep. Hunter sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Hunter to Engrossed House Bill No. 285 by Representative McMains

AMENDMENT NO. 1

On page 2, line 20, after "less than", delete "one hundred" and delete line 21 and insert "five million dollars."

Motion

Rep. Bruneau moved that the bill, as amended, be returned to the calendar.

Rep. McMains objected.

By a vote of 41 yeas and 55 nays, the House refused to return the bill, as amended, to the calendar.

On motion of Rep. Hunter, the amendments were adopted.

Rep. McMains moved the final passage of the bill, as amended.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Guillory	Murray
Alario	Hammett	Odinot
Ansardi	Heaton	Pierre
Baudoin	Hebert	Pinac
Baylor	Hudson	Quezaire
Bruce	Hunter	Richmond
Bruneau	Iles	Riddle
Carter, R	Jackson, L	Salter
Cazayoux	Jackson, M	Schwegmann
Curtis	Kenney	Shaw
Damico	LaFleur	Smith, G.—56th
Dartez	Lancaster	Smith, J.D.—50th
Devillier	Landrieu	Smith, J.H.—8th
Diez	LeBlanc	Thompson
Donelon	Lucas	Townsend
Dupre	Martiny	Travis
Durand	McCallum	Warner
Frith	McMains	Wilkerson
Fruge	Montgomery	Willard
Glover	Morrell	
Green	Morrish	
Total—61		

NAYS

Alexander, E	Futrell	Schneider
Alexander, R	Hill	Sneed
Bowler	Hopkins	Stelly
Broome	Johns	Strain
Clarkson	Katz	Toomy
Crane	Kennard	Triche
Crowe	McDonald	Waddell
Daniel	Nevers	Walsworth
Doerge	Perkins	Welch
Erdey	Pitre	Windhorst
Farrar	Powell	Winston
Faucheux	Romero	Wooton
Flavin	Scalise	Wright
Total—39		

ABSENT

Carter, K	Holden	Smith, J.R.—30th
Downer	Pratt	
Total—5		

The bill, not having received a two-thirds vote of the elected members, failed to pass.

Motion to reconsider pending.

Suspension of the Rules

Rep. Travis moved to suspend the rules to reconsider the vote by which House Bill No. 117 failed to pass on the same legislative day.

Rep. Perkins objected.

A record vote was asked for and ordered by the House.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Heaton	Pinac
Alario	Hebert	Powell
Alexander, R	Hill	Quezaire
Ansardi	Hopkins	Richmond
Baylor	Hudson	Riddle
Broome	Hunter	Salter
Bruce	Iles	Schneider
Carter, K	Jackson, L	Schwegmann
Carter, R	Jackson, M	Shaw
Cazayoux	Johns	Smith, J.D.—50th
Clarkson	Katz	Smith, J.H.—8th
Crane	Kennard	Stelly
Curtis	Kenney	Strain
Damico	LaFleur	Thompson
Daniel	Lancaster	Toomy
Dartez	Landrieu	Townsend
Devillier	LeBlanc	Travis
Diez	Martiny	Triche
Doerge	McCallum	Walsworth
Donelon	McDonald	Warner
Dupre	McMains	Welch
Durand	Montgomery	Wilkerson
Farrar	Morrish	Willard
Glover	Murray	Winston
Green	Nevers	Wooton
Guillory	Odinet	
Hammett	Pierre	
Total—79		

NAYS

Alexander, E	Flavin	Romero
Baudoin	Fruge	Scalise
Bowler	Futrell	Smith, G.—56th
Crowe	Lucas	Sneed
Downer	Morrell	Waddell
Erdey	Perkins	Windhorst
Fauchoux	Pitre	Wright
Total—21		

ABSENT

Bruneau	Holden	Smith, J.R.—30th
Frith	Pratt	
Total—5		

The rules were suspended.

Reconsideration

The following legislative instruments on reconsideration were taken up and acted upon as follows:

HOUSE BILL NO. 117—
BY REPRESENTATIVES DEWITT, HAMMETT, AND LEBLANC AND
SENATORS HAINKEL, BARHAM, AND DARDENNE
AN ACT

To enact R.S. 47:841(B)(3) and to repeal R.S. 47:841(E) and (F), relative to the tobacco tax; to increase the tax on cigarettes; to provide for the effectiveness of the tax; and to provide for related matters.

Read by title.

On motion of Rep. Travis, the vote by which the above House Bill failed to pass on the same legislative day was reconsidered.

Rep. Richmond sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Richmond to Engrossed House Bill No. 117 by Representative DeWitt, et al.

AMENDMENT NO. 1

On page 1, line 2, after "To" and before "enact" insert "amend and reenact R.S. 47:841(introductory paragraph) and (E), and to"

AMENDMENT NO. 2

On page 1, line 2, after "(B)(3)" insert "and 842(15),"

AMENDMENT NO. 3

On page 1, line 3, after "cigarettes;" insert "to increase the tax on smokeless tobacco;"

AMENDMENT NO. 4

On page 1, line 6, after "Section 1." delete "R.S. 47:841(B)(3)" and insert "R.S. 47:841(introductory paragraph) and (E) are hereby amended and reenacted and R.S. 47:841(B)(3) and 842(15) are hereby enacted to read as follows:"

AMENDMENT NO. 5

On page 1, line 9, after "cigarettes," delete "and" and after "smoking" insert "and smokeless"

AMENDMENT NO. 6

On page 1, after line 18, insert the following:

~~"E. Interest and penalty. Dealers who fail to make the specified inventory as of January 1, 1975 and to file that inventory and pay the tax within the specified time, shall incur interest and penalty in accordance with the provisions of R.S. 47:1601 and R.S. 47:1602. In addition to the penalty and interest specified herein, the dealer shall incur a penalty of twenty-five dollars for failure to timely declare and file the inventory report." Smokeless tobacco. Upon smokeless tobacco, a tax of thirty-nine and seven-tenths percent of the invoice price as defined in this Chapter.~~

* * *

§842. Definitions

As used in this Chapter, the following terms have the meaning ascribed to them in this Section, unless the context clearly indicates otherwise:

* * *

(15) Smokeless tobacco" means all smokeless tobacco including but not limited to fine cut, long cut, packed in pouches, snuff, snuff flower, chewing tobacco, cavendish, plugs, twists, shorts, refuse and other scraps, clippings and sweepings of tobacco, and other forms of loose tobacco, articles and products made of tobacco, or a tobacco substitute."

Rep. Richmond moved the adoption of the amendments.

Rep. Travis objected.

By a vote of 51 yeas and 50 nays, the amendments were adopted.

Rep. Travis moved the final passage of the bill, as amended.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Hebert	Powell
Alario	Hill	Pratt
Alexander, R	Hudson	Quezaire
Ansardi	Hunter	Richmond
Baylor	Iles	Riddle
Broome	Jackson, L	Salter
Bruce	Jackson, M	Schwegmann
Bruneau	Johns	Shaw
Carter, K	Katz	Smith, J.D.—50th
Carter, R	Kennard	Smith, J.H.—8th
Cazayoux	Kenney	Sneed
Clarkson	LaFleur	Stelly
Crane	Lancaster	Strain
Curtis	Landrieu	Thompson
Damico	LeBlanc	Toomy
Dartez	Lucas	Townsend
Devillier	Martiny	Travis
Diez	McCallum	Walsworth
Doerge	McDonald	Warner
Donelon	McMains	Welch
Dupre	Montgomery	Wilkerson
Durand	Morrish	Willard
Frith	Murray	Winston
Glover	Nevers	Wooton
Green	Odinet	Wright
Guillory	Pierre	
Hammett	Pinac	
Total—79		

NAYS

Alexander, E	Flavin	Scalise
Baudoin	Fruge	Schneider
Bowler	Futrell	Smith, G.—56th
Crowe	Heaton	Smith, J.R.—30th
Daniel	Hopkins	Triche
Downer	Morrell	Waddell
Erdey	Perkins	Windhorst
Farrar	Pitre	
Fauchoux	Romero	
Total—25		

ABSENT

Holden
Total—1

The Chair declared the above bill, having received a two-thirds vote of the elected members, was finally passed.

The title of the above bill was read and adopted.

Suspension of the Rules

On motion of Rep. Farrar, and under a suspension of the rules, the above roll call was corrected to reflect him as voting nay.

HOUSE BILL NO. 295—
BY REPRESENTATIVES STELLY, FAUCHEUX, AND JOHNS
AN ACT

To amend and reenact R.S. 47:290, 292, 293, 294, and 295 and to repeal R.S. 47:32, 112, 296, 296.1, 297, 297.1, 297.2, 298, 299, 302(O), and 331(M), relative to taxation; to levy a tax on an individual's federal adjusted gross income; to repeal inconsistent

current individual income tax provisions; to repeal certain suspensions of exemptions from the state sales and use tax; to provide for an effective date; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Stelly, the bill was returned to the calendar.

HOUSE BILL NO. 299—
BY REPRESENTATIVES HAMMETT AND FAUCHEUX
AN ACT

To amend and reenact R.S. 47:293(2), relative to individual income taxes; to limit the deductibility of excess federal itemized deductions; and to provide for related matters.

Read by title.

Motion

On motion of Rep. Hammett, the bill was returned to the calendar.

Privileged Report of the Committee on Enrollment

May 25, 2000

To the honorable Speaker and Members of the House of Representatives:

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

The following House Resolutions have been properly enrolled:

HOUSE RESOLUTION NO. 30—
BY REPRESENTATIVE GUILLORY
A RESOLUTION

To commend Ms. Audrey Barker of Lake Charles, upon the occasion of her retirement from the Calcasieu Parish school system, for her dedicated service to education in Louisiana and to record and recognize her numerous contributions to Louisiana's young people during the forty-four years she has devoted to improving the knowledge and skills of students as a teacher in the schools of Calcasieu Parish.

HOUSE RESOLUTION NO. 31—
BY REPRESENTATIVE GUILLORY
A RESOLUTION

To commend Mrs. Delores Perkins of Lake Charles, upon the occasion of her retirement from the Calcasieu Parish school system, for her dedicated service to education in Louisiana, and to record and recognize her numerous contributions to Louisiana's young people during the thirty and one-half years she has devoted to improving the knowledge and skills of students as a teacher in the schools of Calcasieu Parish.

HOUSE RESOLUTION NO. 32—
BY REPRESENTATIVES PRATT, K. CARTER, AND WILKERSON
A RESOLUTION

To recognize Wednesday, May 24, 2000, as Red and White Day at the Legislature of Louisiana and commend Delta Sigma Theta Sorority.

HOUSE RESOLUTION NO. 33—

BY REPRESENTATIVE PERKINS

A RESOLUTION

To memorialize the United States Congress to take such steps as are necessary to preserve the liberties of our nation as a whole and the liberties of the individual citizens of our nation.

Respectfully submitted,

DONALD RAY KENNARD
Chairman

The above House Resolutions contained in the report were signed by the Speaker of the House and taken by the Clerk of the House to the Secretary of State in accordance with the rules of the House.

Suspension of the Rules

On motion of Rep. Quezairé, the rules were suspended in order to take up and consider Introduction of Resolutions at this time.

Introduction of Resolutions

The following members introduced the following entitled House and House Concurrent Resolutions, which were read the first time by their titles and placed upon the calendar for their second reading:

HOUSE RESOLUTION NO. 34—

BY REPRESENTATIVE QUEZAIRÉ

A RESOLUTION

To commend Reverend Lionel Johnson, Sr. upon his retirement from the Iberville Parish Sheriff's Office.

Read by title.

On motion of Rep. Quezairé, and under a suspension of the rules, the resolution was adopted.

HOUSE RESOLUTION NO. 35—

BY REPRESENTATIVE JANE SMITH

A RESOLUTION

To commend Dr. Fred Lowery for seventeen years of extraordinary service as pastor of First Baptist Church in Bossier City.

Read by title.

On motion of Rep. Jane Smith, and under a suspension of the rules, the resolution was adopted.

Reports of Committees

The following reports of committees were received and read:

Report of the Committee on Ways and Means

May 25, 2000

To the Speaker and Members of the House of Representatives:

I am directed by your Committee on Ways and Means to submit the following report:

House Bill No. 44, by Daniel
Reported favorably. (10-5-1) (Regular)

House Bill No. 64, by M. Strain (Joint Resolution)
Reported favorably. (7-5-1)

House Bill No. 95, by Faucheux (Joint Resolution)
Reported with amendments. (11-0-1)

House Bill No. 138, by Alario
Reported favorably. (15-0-1) (Regular)

House Bill No. 180, by Bowler
Reported with amendments. (13-0-1) (Regular)

House Bill No. 253, by Faucheux
Reported with amendments. (11-1-1) (Regular)

House Bill No. 254, by Daniel
Reported with amendments. (14-0-1) (Regular)

House Bill No. 317, by Murray
Reported with amendments. (12-0-1) (Regular)

BRYANT O. HAMMETT, JR.
Chairman

Speaker DeWitt in the Chair

Suspension of the Rules

On motion of Rep. Hammett, the rules were suspended in order to take up House Bills contained in the committee report at this time.

**House Bills on Second Reading
Reported by Committee**

The following House Bills and Joint Resolutions on second reading reported by committee were taken up and acted upon as follows:

HOUSE BILL NO. 44—

BY REPRESENTATIVE DANIEL

AN ACT

To enact R.S. 47:301(16)(f), relative to the sales and use taxes of all tax authorities in the state; to define tangible personal property to exclude certain transactions relating to manufactured homes; to provide for an effective date; and to provide for related matters.

Read by title.

Reported favorably by the Committee on Ways and Means.

On motion of Rep. Hammett, the bill was ordered engrossed and passed to its third reading.

Under the rules, placed on the regular calendar.

HOUSE BILL NO. 64—

BY REPRESENTATIVE STRAIN

A JOINT RESOLUTION

Proposing to amend Article VII, Section 18(G)(1)(a)(ii) of the Constitution of Louisiana, to increase the income limit which determines eligibility for the special assessment level for homestead exempt property of persons sixty-five years of age or older; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Reported favorably by the Committee on Ways and Means.

Under the rules, the above bill was ordered engrossed and recommitted to the Committee on Civil Law and Procedure.

HOUSE BILL NO. 95—

BY REPRESENTATIVE FAUCHEUX

A JOINT RESOLUTION

Proposing to add Article VII, Section 27.1 of the Constitution of Louisiana, to increase the tax on gasoline, motor fuels, and special fuels; to dedicate the proceeds of the tax to fund the operations of the Department of Wildlife and Fisheries; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 95 by Representative Fauchoux

AMENDMENT NO. 1

On page 1, delete line 3 in its entirety and insert in lieu thereof "to increase the tax on special fuels sold at a marina; to"

AMENDMENT NO. 2

On page 1, line 12, delete "Gasoline and"

AMENDMENT NO. 3

On page 1, at the end of line 15, delete "gasoline, motor fuels,"

AMENDMENT NO. 4

On page 1, at the beginning of line 16, change "and special fuels" to "special fuels sold at a marina"

AMENDMENT NO. 5

On page 2, delete lines 9 and 10 in their entirety, and at the beginning of line 11, delete "Fund" and insert in lieu thereof the following:

"Section 9(B) relative to the Bond Security and Redemption Fund and notwithstanding the provisions of Article VII, Section 27 of this constitution."

AMENDMENT NO. 6

On page 3, delete line 5 in its entirety and insert in lieu thereof "Increases the tax on special fuels sold at a marina by"

On motion of Rep. Hammett, the amendments were adopted.

Under the rules, the above bill, as amended, was ordered engrossed and recommitted to the Committee on Civil Law and Procedure.

HOUSE BILL NO. 138—

BY REPRESENTATIVE ALARIO

AN ACT

To amend and reenact R.S. 47:301(10)(a)(iii) and (18)(a)(iii), relative to local sales and use tax; to exclude from such tax tangible personal property which is to be leased or rented; and to provide for related matters.

Read by title.

Reported favorably by the Committee on Ways and Means.

On motion of Rep. Hammett, the bill was ordered engrossed and passed to its third reading.

Under the rules, placed on the regular calendar.

HOUSE BILL NO. 180—

BY REPRESENTATIVE BOWLER

AN ACT

To enact R.S. 47:293(6)(e), relative to individual income tax; to provide for an exemption for certain income earned by military personnel for services performed outside of the state; to provide for an effective date; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 180 by Representative Bowler

AMENDMENT NO. 1

On page 2, line 5, change "2000" to "2002"

On motion of Rep. Hammett, the amendments were adopted.

On motion of Rep. Hammett, the bill, as amended, was ordered engrossed and passed to its third reading.

Under the rules, placed on the regular calendar.

HOUSE BILL NO. 253—

BY REPRESENTATIVE FAUCHEUX

AN ACT

To enact R.S. 47:302(O) and 331(M) and Chapter 2-C of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:334 and 335, and to repeal R.S. 47:302(O) and 331(M) as enacted by Act No. 18 of the 2000 First Extraordinary Session of the Legislature, all relative to state sales and use tax; to provide for the levy and collection by the state of an additional one percent sales and use tax in addition to the sales and use tax imposed by Chapter 2, Chapter 2-A, and Chapter 2-B of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950; to provide for the administration and collection of the tax; to provide for certain exemptions, exclusions, deductions, and credits; to provide for the effectiveness of certain exemptions to the sales and use tax; to provide for an effective date; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 253 by Representative Fauchoux

AMENDMENT NO. 1

On page 5, line 22, between "2002" and the period ".", insert ", however, the provisions of this Act shall become ineffective, inoperable and of no effect if and when the provisions of Act No. of the 2000 Regular Session of the Legislature which originated as House Bill Number 295 becomes effective"

On motion of Rep. Hammett, the amendments were adopted.

On motion of Rep. Hammett, the bill, as amended, was ordered engrossed and passed to its third reading.

Under the rules, placed on the regular calendar.

HOUSE BILL NO. 254—

BY REPRESENTATIVE DANIEL

AN ACT

To amend and reenact Section 2 of Act No. 29 of the 1996 Regular Session of the Legislature, as amended by Act No. 21 of the 1998 Regular Session of the Legislature, relative to the sales and use tax; to provide for the effectiveness of the exemption for boiler fuel; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 254 by Representative Daniel

AMENDMENT NO. 1

On page 1, at the end of line 14, insert the following:

"The exemption provided in R.S. 47:305(D)(1)(h) shall be further suspended and shall be inapplicable, inoperable, and of no effect for the period July 1, 2000 through June 30, 2002 to the extent of the state sales and use tax levied pursuant R.S. 47:321."

AMENDMENT NO. 2

On page 1, between lines 14 and 15, insert the following:

" Section 2. It is the intention of the Legislature of Louisiana that the tax exemption provided in R.S.47:305(D)(1)(h), and that is made inapplicable, inoperable, and of no effect for the period July 1, 2000 through June 30, 2002 to the extent of the state sales and use tax levied pursuant R.S. 47:302, 321, and 331 shall resume, commence, and become effective on July 1, 2002."

AMENDMENT NO. 3

On page 1, at the beginning of line 15, change "Section 2." to "Section 3."

On motion of Rep. Hammett, the amendments were adopted.

On motion of Rep. Hammett, the bill, as amended, was ordered engrossed and passed to its third reading.

Under the rules, placed on the regular calendar.

HOUSE BILL NO. 317—

BY REPRESENTATIVE MURRAY

AN ACT

To enact Chapter 4 of Subtitle IV of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:2801 and 2802, relative to taxes, to impose a tax on riverboats to conduct gaming activities while docked or berthed, to establish the tax rate, to authorize certain gaming activities, to provide relative to the imposition of the tax, and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 317 by Representative Murray

AMENDMENT NO. 1

On page 1, at the end of line 3, insert a semicolon ";"

AMENDMENT NO. 2

On page 1, line 5, change "berthed" to "; berthed under certain circumstances" and after "rate" insert a semicolon ";"

AMENDMENT NO. 3

On page 2, at the beginning of line 8, insert "A."

AMENDMENT NO. 4

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

"B. In order to promote and stimulate tourism and economic development in areas of the state which have licensed riverboats, the additional tax provided in R.S. 47:2801(A) shall not be applicable and shall not be charged to any riverboat under license authorized by the Louisiana Riverboat Economic Development and Gaming Control Act which:

(1) Is conducting gaming operations on the Red River, also known as the J. Bennett Johnston Waterway, as of the effective date of this Act and achieves a certified total capital investment per license of no less than two hundred fifty million dollars provided that at least sixty percent of such investment is in facilities other than riverboat and gaming equipment; or

(2) Is not conducting gaming operations on the Red River, also known as the J. Bennett Johnston Waterway, as of the effective date of this Act and achieves a certified total capital investment per license of no less than two hundred million dollars provided that at least sixty percent of such investment is in facilities other than riverboat and gaming equipment.

C. For purposes of R.S. 47:2801(B), total capital investment shall mean and include the costs of the riverboat, gaming equipment, ramps and moorings, land, hotels, pavilions, parking facilities, entertainment facilities, furniture, and nongaming equipment. Costs shall include acquisition, design, development, engineering, construction, cost of capital, and improvements. In order to obtain the exemption provided in R.S.47:2801(B), the licensed gaming operator must obtain a certificate from the Louisiana Department of Economic Development certifying that the total capital investment for each licensed riverboat

meets the requirements of R.S.47:2801(B). The Department of Economic Development must include capital investments reported to the Louisiana Gaming Control Board by the licensee. No capital investment shall be applied or credited to more than one licensed riverboat.

* * *

On motion of Rep. Hammett, the amendments were adopted.

On motion of Rep. Hammett, the bill, as amended, was ordered engrossed and passed to its third reading.

Under the rules, placed on the regular calendar.

Leave of Absence

Rep. Holden- 1 day

Adjournment

On motion of Rep. Riddle, at 4:45 P.M., the House agreed to adjourn until Friday, May 26, 2000, at 2:00 P.M.

The Speaker of the House declared the House adjourned until 2:00 P.M., Friday, May 26, 2000.

ALFRED W. SPEER
Clerk of the House

Weekly Committee Schedules

The following committees posted weekly committee schedules as follows:

Committee on Education

Wednesday, May 31, 2000
Committee Room No. 1
9:30 A.M.

INSTRUMENTS TO BE HEARD:

HCR 52 FAUCHEUX — TESTING/GRADUATION: Requests governing authorities of public high schools to allow certain seniors to participate, with limitations, in graduation activities and ceremonies occurring in the Spring of 2000

HCR 55 FAUCHEUX — TESTING/GRADUATION: Requests public school governing authorities serving eighth grade students to allow certain students failing LEAP 21 to participate, with limitations, in eighth grade graduation activities and ceremonies occurring in Spring 2000

Thursday, June 1, 2000

INSTRUMENTS TO BE HEARD:

NO MEETING IS SCHEDULED

LEGISLATIVE INSTRUMENTS MAY BE DELETED (DOES NOT REQUIRE HOUSE RULES SUSPENSION) OR ADDED (REQUIRES HOUSE RULES SUSPENSION) PRIOR TO THE MEETING DATE. (HOUSE RULES 14.23 AND 14.24) SEE THE DAILY NOTICE OF COMMITTEE MEETINGS POSTED PRIOR TO MEETING DATE.

CARL CRANE
Chairman

Committee on Natural Resources

Wednesday, May 31, 2000
Committee Room No. 5
9:30 A.M.

INSTRUMENTS TO BE HEARD:

Col. Thomas F. Julich with the Army Corps of Engineers will address jointly, the House Committee on Natural Resources and Senate Committee on Natural Resources

Bohemia Spillway status report

Thursday, June 1, 2000

INSTRUMENTS TO BE HEARD:

NO MEETING IS SCHEDULED.

LEGISLATIVE INSTRUMENTS MAY BE DELETED (DOES NOT REQUIRE HOUSE RULES SUSPENSION) OR ADDED (REQUIRES HOUSE RULES SUSPENSION) PRIOR TO THE MEETING DATE. (HOUSE RULES 14.23 AND 14.24) SEE THE DAILY NOTICE OF COMMITTEE MEETINGS POSTED PRIOR TO MEETING DATE.

WILFRED PIERRE
Chairman