

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

**FIRST DAY'S PROCEEDINGS**

**Fortieth Extraordinary Session of the Legislature  
Under the Adoption of the  
Constitution of 1974**

House of Representatives  
State Capitol  
Baton Rouge, Louisiana

Monday, June 6, 2016

The House of Representatives was called to order at 6:34 P.M., by the Honorable Taylor Barras, Speaker of the House of Representatives.

**Morning Hour**

**ROLL CALL**

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

**PRESENT**

|             |             |             |
|-------------|-------------|-------------|
| Mr. Speaker | Gaines      | Leopold     |
| Abraham     | Garofalo    | Lopinto     |
| Abramson    | Gisclair    | Lyons       |
| Adams       | Glover      | Mack        |
| Amedee      | Guinn       | Magee       |
| Anders      | Hall        | Marcelle    |
| Armes       | Harris, J.  | McFarland   |
| Bacala      | Harris, L.  | Miguez      |
| Bagley      | Havard      | Miller, D.  |
| Bagneris    | Hazel       | Miller, G.  |
| Berthelot   | Henry       | Montoucet   |
| Billiot     | Hensgens    | Moreno      |
| Bouie       | Hilferty    | Morris, Jay |
| Broadwater  | Hill        | Morris, Jim |
| Brown, C.   | Hodges      | Norton      |
| Brown, T.   | Hoffmann    | Pearson     |
| Carmody     | Hollis      | Pierre      |
| Carpenter   | Horton      | Pope        |
| Carter, G.  | Howard      | Price       |
| Carter, R.  | Hunter      | Pugh        |
| Carter, S.  | Huval       | Pylant      |
| Chaney      | Ivey        | Reynolds    |
| Connick     | Jackson     | Richard     |
| Coussan     | James       | Schexnayder |
| Cox         | Jefferson   | Schroder    |
| Danahay     | Jenkins     | Shadoin     |
| Davis       | Johnson, M. | Smith       |
| DeVillier   | Johnson, R. | Stokes      |
| Dwight      | Jones       | Talbot      |
| Edmonds     | Jordan      | Thibaut     |
| Emerson     | Landry, N.  | White       |

|             |            |          |
|-------------|------------|----------|
| Falconer    | Landry, T. | Willmott |
| Foil        | LeBas      | Zeringue |
| Franklin    | Leger      |          |
| Total - 101 |            |          |

The Speaker announced that there were 101 members present and a quorum.

**Prayer**

Prayer was offered by Dr. Ken Ward, Coordinator of Chaplain Services.

**Pledge of Allegiance**

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

**Motion**

On motion of Rep. Leger, the Speaker appointed the following special committee to notify the Governor that the House is convened and prepared to transact business: Reps. Chaney, Steve Carter, Emerson, Marcelle, and Huval.

**Motion**

On motion of Rep. Leger, the Speaker appointed the following special committee to notify the Senate that the House is convened and prepared to transact business: Reps. Schroder, Connick, Nancy Landry, Jackson, and Seabaugh.

**Reports of Special Committees**

The special committee appointed to notify the Governor that the House had convened and was prepared to transact business reported that it had performed that duty.

The special committee appointed to notify the Senate that the House had convened and was prepared to transact business reported that it had performed that duty.

The Speaker thanked and discharged the committees.

**Committee from the Senate**

A special committee from the Senate notified the House that the Senate has convened and is prepared to transact business.

The Speaker thanked and dismissed the committee.

**Petitions, Memorials, and  
Communications**

The following petitions, memorials, and communications were received and read:

**STATE OF LOUISIANA  
OFFICE OF THE GOVERNOR  
Baton Rouge, Louisiana**

**PROCLAMATION NUMBER 70 JBE 2016**

By virtue of the authority vested in me by Paragraph B of Section 2 of Article III of the Constitution of Louisiana, I, John Bel Edwards, Governor of the state of Louisiana, HEREBY CALL AND CONVENE THE LEGISLATURE OF LOUISIANA INTO EXTRAORDINARY SESSION to convene at the State Capitol, in the city of Baton Rouge, Louisiana, during eighteen calendar days, beginning at 6:30 o'clock p.m. on the 6<sup>th</sup> day of June 2016, and ending no later than the 23<sup>rd</sup> day of June, 2016. The power to legislate at such session shall be limited, under penalty of nullity, to the following specified enumerated objects:

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|              |                                                                                                                                                       |              |                                                                                                                                                                                                                    |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ITEM NO. 1:  | To legislate to provide for making supplemental appropriations for the ordinary operating expenses of state government for the Fiscal Year 2016-2017. |              | parochial and private elementary and secondary schools which comply with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code.                                      |
| ITEM NO. 2:  | To legislate to provide for making appropriations for the ordinary operating expenses of state government for the Fiscal Year 2016-2017.              | ITEM NO. 14: | To legislate with regard to sales by parochial and private elementary and secondary schools which comply with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code. |
| ITEM NO. 3:  | To legislate with regard to the capital outlay budget and the capital outlay program for the Fiscal Year 2016-2017.                                   | ITEM NO. 15: | To legislate with regard to sales by nonprofit entities that sell donated goods and spend seventy-five percent or more of the revenue on directly employing or training persons with disabilities.                 |
| ITEM NO. 4:  | To legislate with regard to the Omnibus Bond Authorization Act of 2016.                                                                               | ITEM NO. 16: | To legislate with regard to isolated or occasional sales.                                                                                                                                                          |
| ITEM NO. 5:  | To legislate with regard to La. R.S. 22:270 and La. R.S. 22:842 relative to health maintenance organizations and health insurance issuers.            | ITEM NO. 17: | To legislate with regard to purchases, leases or rentals of fire-fighting equipment by volunteer fire departments.                                                                                                 |
| ITEM NO. 6:  | To legislate with regard to La. R.S. 22:832 relative to health maintenance organizations and health insurance issuers.                                | ITEM NO. 18: | To legislate with regard to purchases, leases and rentals by hospitals that provide free care to all patients.                                                                                                     |
| ITEM NO. 7:  | To legislate with regard to admissions to athletic and entertainment events for elementary and secondary schools.                                     | ITEM NO. 19: | To legislate with regard to membership fees or dues of nonprofit, civic associations.                                                                                                                              |
| ITEM NO. 8:  | To legislate with regard to food sales by youth serving organizations.                                                                                | ITEM NO. 20: | To legislate with regard to admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations.                                                               |
| ITEM NO. 9:  | To legislate with regard to sales or leases to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc.                                       | ITEM NO. 21: | To legislate with regard to admissions to entertainment events by Little Theater organizations.                                                                                                                    |
| ITEM NO. 10: | To legislate with regard to sales and donations to food banks.                                                                                        | ITEM NO. 22: | To legislate with regard to admissions to musical performances by nonprofit musical organizations.                                                                                                                 |
| ITEM NO. 11: | To legislate with regard to room rentals at camp and retreat facilities owned by nonprofit organizations.                                             | ITEM NO. 23: | To legislate with regard to admissions and parking fees at fairs and festivals sponsored by nonprofit organizations.                                                                                               |
| ITEM NO. 12: | To legislate with regard to room rentals at certain homeless shelters.                                                                                |              |                                                                                                                                                                                                                    |
| ITEM NO. 13: | To legislate with regard to sales, lease, rental and use of educational materials and equipment used for classroom instruction by                     |              |                                                                                                                                                                                                                    |

|              |                                                                                                                                                                                                                                     |              |                                                                                                                                                                    |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ITEM NO. 24: | To legislate with regard to admissions, parking fees and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal or religious organizations which are nonprofit. | ITEM NO. 35: | To amend and reenact La. R.S. 39:467 and La. R.S. 39:468 with regard to publicly owned facilities.                                                                 |
| ITEM NO. 25: | To legislate with regard to sales of human transplants.                                                                                                                                                                             | ITEM NO. 36: | To legislate with regard to Act 125 of the 2015 Regular Session.                                                                                                   |
| ITEM NO. 26: | To legislate with regard to materials used directly in the collection of blood.                                                                                                                                                     | ITEM NO. 37: | To legislate with regard to Act 123 of the 2015 Regular Session.                                                                                                   |
| ITEM NO. 27: | To legislate with regard to sales of apheresis kits and Leuko reduction filters.                                                                                                                                                    | ITEM NO. 38: | To legislate with regard to Act 8 of the 2016 First Extraordinary Session.                                                                                         |
| ITEM NO. 28: | To legislate with regard to sales of orthotic devices, prosthetic devices and wheelchairs prescribed by physicians, optometrists or licensed chiropractors for personal use.                                                        | ITEM NO. 39: | To legislate with regard to Act 31 of the 2016 First Extraordinary Session.                                                                                        |
| ITEM NO. 29: | To legislate with regard to sales of ostomy, colostomy, ileostomy devices and equipment.                                                                                                                                            | ITEM NO. 40: | To legislate with regard to Act 30 of the 2016 First Extraordinary Session.                                                                                        |
| ITEM NO. 30: | To legislate with regard to sales of adaptive driving equipment and motor vehicle modifications prescribed for personal use.                                                                                                        | ITEM NO. 41: | To legislate with regard to the deductibility of net capital gains in computing state income taxes.                                                                |
| ITEM NO. 31: | To legislate with regard to sales or rentals of kidney dialysis machines, parts, materials and supplies for home use under a physician's prescription.                                                                              | ITEM NO. 42: | To legislate with regard to the deductibility of excess federal itemized personal deductions in computing state income taxes.                                      |
| ITEM NO. 32: | To legislate with regard to sales of meals by educational institutions, medical facilities, mental institutions, and occasional meals furnished by educational, religious or medical organizations.                                 | ITEM NO. 43: | To legislate with regard to the rates and brackets for state income tax.                                                                                           |
| ITEM NO. 33: | To legislate with regard to purchases of fishing boats, supplies, fuels, lubricants and repairs for the boats of licensed commercial fisherman.                                                                                     | ITEM NO. 44: | To legislate with regard to the apportionment percentage and foreign trade zones under the Louisiana corporation income and Louisiana corporation franchise taxes. |
| ITEM NO. 34: | To legislate with regard to sales of butane, propane, or other liquified petroleum gases for private, residential consumption.                                                                                                      | ITEM NO. 45: | To legislate with regard to the interest paid on refunds of tax overpayments.                                                                                      |
|              |                                                                                                                                                                                                                                     | ITEM NO. 46: | To legislate with regard to the tax credit for the Louisiana Citizens Property Insurance Corporation 2005 regular assessment.                                      |
|              |                                                                                                                                                                                                                                     | ITEM NO. 47: | To legislate with regard to tax credits eligible to be refunded from current collections of the tax.                                                               |
|              |                                                                                                                                                                                                                                     | ITEM NO. 48: | To legislate with regard to sales of items of tangible personal property for further processing.                                                                   |

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**IN WITNESS WHEREOF**, I have set my hand officially and caused to be affixed the Great Seal of Louisiana, at the Capitol, in the City of Baton Rouge, on this 27<sup>th</sup> day of May, 2016.

JOHN BEL EDWARDS  
Governor of the State of Louisiana

ATTEST BY THE GOVERNOR

TOM SCHEDLER  
Secretary of State

### Suspension of the Rules

Rep. Carmody moved to suspend the rules for the purpose of referring to committee all House Bills, House Concurrent Resolutions, and House Resolutions introduced on this day, which motion was agreed to.

### Introduction of House Bills and Joint Resolutions

The following named members introduced the following entitled House Bills and Joint Resolutions which were read the first time by their titles and, under a suspension of the rules, were referred to committee as follows:

House Bill No. 1 has been reserved as defined in House Rule 7.3(B).

#### **HOUSE BILL NO. 2—** BY REPRESENTATIVE ABRAMSON 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.

Under the rules, the above bill was referred to the Committee on Ways and Means.

#### **HOUSE BILL NO. 3—** BY REPRESENTATIVE ABRAMSON AN ACT

To enact the Omnibus Bond Authorization Act of 2016 and to repeal the Act which originated as House Bill No. 3 of the 2016 Regular Session of the Legislature, 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.

Under the rules, the above bill was referred to the Committee on Ways and Means.

#### **HOUSE BILL NO. 4—** BY REPRESENTATIVE JAY MORRIS AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Legislature and R.S. 47:321.1(F)(introductory paragraph) and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the effectiveness of

exemptions and exclusions for sales of certain tangible personal property and services; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

#### **HOUSE BILL NO. 5—** BY REPRESENTATIVE LEGER AN ACT

To amend and reenact Sections 3 and 4 of Act No. 30 of the 2016 First Extraordinary Session of the Legislature and Sections 2, 3, and 4 of Act No. 31 of the 2016 First Extraordinary Session of the Legislature, relative to corporate income tax; to provide for the deductibility of federal income taxes paid from state corporate income tax liability; to provide for the applicability and effectiveness of proposed changes to the deduction; to change the date for submission of a proposed constitutional amendment to the voters; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

#### **HOUSE BILL NO. 6—** BY REPRESENTATIVE LEGER AN ACT

To amend and reenact Sections 2 and 3 of Act No. 8 of the 2016 First Extraordinary Session of the Legislature, relative to corporate income tax; to provide for the applicability and effectiveness of the corporate income tax rate established in Act No. 8 of the 2016 First Extraordinary Session of the Legislature; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

#### **HOUSE BILL NO. 7—** BY REPRESENTATIVE STOKES A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A) of the Constitution of Louisiana, relative to income provision contained in Act No. 31 of the 2016 First Extraordinary Session of the Legislature; to provide with respect to the rates and brackets for purposes of calculating individual income taxes; to establish the maximum rate for purposes of calculating individual income taxes; to provide with respect to the deductibility of federal income taxes paid for purposes of computing state individual income taxes; to provide for applicability; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

#### **HOUSE BILL NO. 8—** BY REPRESENTATIVE MAGEE AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Legislature and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the exemption for purchases of fishing vessels,

supplies, fuels, lubricants, and repairs of vessels by licensed commercial fishermen; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 9—**  
BY REPRESENTATIVE MONTOU CET  
AN ACT

To amend and reenact R.S. 47:115(A)(3) and (C) and 1624(A), to enact R.S. 47:1624(C) through (E), and to repeal R.S. 47:287.657, 617, and 1624.1, relative to the payment of interest on certain overpayments; to provide for the calculation of interest on certain overpayments; to provide for the authority of the secretary of the Department of Revenue to pay interest on overpayments; to provide for certain limitations and requirements; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 10—**  
BY REPRESENTATIVE RICHARD  
AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Legislature and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the exclusion for sales or purchases of fire-fighting equipment by volunteer fire departments; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 11—**  
BY REPRESENTATIVE SHADIN  
AN ACT

To amend and reenact R.S. 47:293(3), relative to the individual income tax; to provide with respect to the deduction for excess federal itemized personal deductions; to reduce the amount of the deduction; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 12—**  
BY REPRESENTATIVE STOKES  
AN ACT

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

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 13—**  
BY REPRESENTATIVE GREGORY MILLER  
AN ACT

To amend and reenact R.S. 47:6025(A)(1), relative to income tax credits; to provide for the Louisiana Citizens Property Insurance Corporation assessment tax credit; to reduce the amount of the credit; to repeal the sunset of the reduction in the amount of the credit; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 14—**  
BY REPRESENTATIVE MONTOU CET  
AN ACT

To amend and reenact R.S. 47:293(10) and to repeal R.S. 47:293(9)(a)(xvii), relative to individual income tax; to provide for certain deductions for purposes of calculating individual income tax liability; to repeal the deduction for certain net capital gains; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 15—**  
BY REPRESENTATIVE WHITE  
AN ACT

To amend and reenact R.S. 47:293(10) and to repeal R.S. 47:293(9)(a)(xvii), relative to individual income tax; to provide for certain deductions for purposes of calculating individual income tax liability; to repeal the deduction for certain net capital gains; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 16—**  
BY REPRESENTATIVE MONTOU CET  
AN ACT

To amend and reenact R.S. 47:6025(A)(1), relative to income tax credits; to provide for the Louisiana Citizens Property Insurance Corporation assessment tax credit; to reduce the amount of the credit; to repeal the sunset of the reduction in the amount of the credit; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 17—**  
BY REPRESENTATIVE STOKES  
AN ACT

To amend and reenact R.S. 47:32(A), 79, 293(10), and 295(B) and to repeal R.S. 47:293(3) and (9)(a)(xi) and 294, relative to the individual income tax; to provide for the calculation of individual income tax liability; to provide for the rates and brackets on individual income tax; to provide for certain

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deductions and credits; to reduce certain deductions and credits; to repeal the deduction for excess federal itemized personal deductions; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 18—

BY REPRESENTATIVE GAROFALO

AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Louisiana Legislature and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the exemption for purchases of fishing vessels, supplies, fuels, lubricants, and repairs of vessels by licensed commercial fishermen; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 19—

BY REPRESENTATIVE MONToucET

AN ACT

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

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 20—

BY REPRESENTATIVE REYNOLDS

AN ACT

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

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 21—

BY REPRESENTATIVE REYNOLDS

AN ACT

To amend and reenact R.S. 47:32(A) and 295(B), relative to individual income tax; to reduce certain rates for purposes of calculating individual income tax; to provide for the administration of the rate reductions; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 22—

BY REPRESENTATIVE THIBAUT

AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Legislature and R.S. 47:321.1(F)(introductory paragraph) and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the effectiveness of exemptions and exclusions for sales of certain tangible personal property and services; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 23—

BY REPRESENTATIVE GREGORY MILLER

AN ACT

To amend and reenact R.S. 47:6035(E), relative to refundable income tax credits; to make certain tax credits which are refundable in excess of tax liability nonrefundable; to provide with respect to the tax credit for the cost of conversion of a motor vehicle to alternative fuel usage; to authorize the carryforward of unused credits; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 24—

BY REPRESENTATIVE ANDERS

AN ACT

To amend and reenact R.S. 22:832(A)(3) and to enact R.S. 22:832(C)(6), relative to the insurance premium tax; to exempt health maintenance organizations from the reduction of the tax due made in Act No. 10 of the 2016 First Extraordinary Session; to provide for qualifying Louisiana investments of health maintenance organizations; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 25—

BY REPRESENTATIVE LYONS

AN ACT

To amend and reenact R.S. 47:6025(A)(1), relative to income tax credits; to provide for the Louisiana Citizens Property Insurance Corporation assessment tax credit; to reduce the amount of the credit; to repeal the sunset of the reduction in the amount of the credit; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 26—

BY REPRESENTATIVE THIBAUT

AN ACT

To amend and reenact R.S. 47:6018(C), relative to income and corporation franchise tax credits; to provide for the amount of

certain credits; to provide for applicability and an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 27—**

BY REPRESENTATIVE BROADWATER  
AN ACT

To amend and reenact R.S. 47:301(10)(c)(i) and to enact R.S. 47:305.4, relative to sales and use taxes; to provide with respect to the taxability of sales of certain materials for further processing; to provide for legislative intent; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 28—**

BY REPRESENTATIVE GREGORY MILLER  
AN ACT

To amend and reenact R.S. 47:301(10)(c)(i) and to enact R.S. 47:305.4, relative to sales and use taxes; to provide with respect to the taxability of sales of certain materials for further processing; to provide for legislative intent; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 29—**

BY REPRESENTATIVE PRICE  
AN ACT

To amend and reenact R.S. 47:115(A)(3) and (C) and 1624(A), to enact R.S. 47:1624(C) through (E), and to repeal R.S. 47:287.657, 617, and 1624.1, relative to the payment of interest on certain overpayments; to provide for the calculation of interest on certain overpayments; to provide for the authority of the secretary of the Department of Revenue to pay interest on overpayments; to provide for certain limitations and requirements; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 30—**

BY REPRESENTATIVE STOKES

AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Legislature and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the exemption for sales of food products by a youth organization chartered by the United States Congress; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 31—**

BY REPRESENTATIVE JACKSON

AN ACT

To amend and reenact R.S. 25:1226.4(C)(1) and (2), R.S. 47:34(B)(1), 35(C), 37(C), 227, 265, 287.664, 287.748(B)(1), 287.749(B)(1), 287.752(B)(1), 287.753(C), 287.755(C), 287.758(B), 287.759(A) and (C)(3), 297(A), (B), (C)(1), (D)(2), (F), (G)(2), (H)(1), (I)(2), (J)(4), (K)(2)(a), (L)(3)(introductory paragraph), (M)(1), (N)(1)(introductory paragraph) and (2), and (P)(2), 297.6(A)(1) and (5), 297.9(A), 6004(A)(2)(introductory paragraph), 6005(C)(1) and (D)(1), 6008(A), 6009(D)(1), 6012(B), 6013(A), 6017(A), 6018(C), 6023(C)(1)(b) and (3)(introductory paragraph), 6025(A)(1), 6026(D)(2) and (3), 6032(C) and (F), 6034(C)(1)(a)(iii)(bb)(introductory paragraph), (c)(ii), (d)(ii), 6035(C)(1) and (D), 6036(C)(1)(b) and (1)(2)(a)(i), and 6037(B)(1) and (2)(b), (c), and (d), and R.S. 51:1807(C), 2354(B), 2399.3(A)(2), and 3085(B)(1)(a) and to enact R.S. 47:6023(C)(1)(c) and 6034(C)(1)(a)(iii)(cc) and (dd), (c)(iii) and (iv), and (d)(iii) and (iv) and R.S. 51:2354(C) and (D), relative to income and corporate franchise tax credits provisions of Act No. 125 of the 2015 Regular Session; to reduce the amount of tax credits; to provide for applicability and an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 32—**

BY REPRESENTATIVE MONToucET

AN ACT

To amend and reenact R.S. 25:1226.4(C)(1) and (2), R.S. 47:34(B)(1), 35(C), 37(C), 227, 265, 287.664, 287.748(B)(1), 287.749(B)(1), 287.752(B)(1), 287.753(C), 287.755(C), 287.758(B), 287.759(A) and (C)(3), 297(A), (B), (C)(1), (D)(2), (F), (G)(2), (H)(1), (I)(2), (J)(4), (K)(2)(a), (L)(3)(introductory paragraph), (M)(1), (N)(1)(introductory paragraph) and (2), and (P)(2), 297.6(A)(1) and (5), 297.9(A), 6004(A)(2)(introductory paragraph), 6005(C)(1) and (D)(1), 6008(A), 6009(D)(1), 6012(B), 6013(A), 6017(A), 6018(C), 6023(C)(1)(b) and (3)(introductory paragraph), 6025(A)(1), 6026(D)(2) and (3), 6032(C) and (F), 6034(C)(1)(a)(iii)(bb)(introductory paragraph), (c)(ii), (d)(ii), 6035(C)(1) and (D), 6036(C)(1)(b) and (1)(2)(a)(i), and 6037(B)(1) and (2)(b), (c), and (d), and R.S. 51:1807(C), 2354(B), 2399.3(A)(2), and 3085(B)(1)(a) and to enact R.S. 47:6023(C)(1)(c) and 6034(C)(1)(a)(iii)(cc) and (dd), (c)(iii) and (iv), and (d)(iii) and (iv) and R.S. 51:2354(C) and (D), relative to income and corporate franchise tax credits provisions of Act No. 125 of the 2015 Regular Session; to reduce the amount of tax credits; to provide for applicability and an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 33—**

BY REPRESENTATIVE STOKES

AN ACT

To amend and reenact Act No. 30 of the 2016 First Extraordinary Session of the Legislature, relative to income tax; to provide for the deductibility of federal income taxes; to repeal deductibility of federal income taxes paid for purposes of calculating corporate income taxes; to repeal deductibility of federal income taxes paid for purposes of calculating individual income taxes; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

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Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 34—

BY REPRESENTATIVE JACKSON

AN ACT

To amend and reenact R.S. 47:51, 158(C) and (D), 246(A), 287.71(B)(2) and (3), 287.73(C)(4), 287.86(A), 287.738(F) and (G), and 287.745(B) and R.S. 51:3092, relative to corporate income tax provisions of Act No. 123 of the 2015 Regular Session; to provide for corporate tax expenditures; to provide for corporate income tax exclusions and deductions; to reduce the amount of certain corporate income tax exclusions and deductions; to provide for applicability and an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 35—

BY REPRESENTATIVE ANDERS

AN ACT

To amend and reenact R.S. 22:842 and to repeal R.S. 22:270, relative to the annual minimum tax on health maintenance organizations; to establish the rate of the annual minimum tax; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 36—

BY REPRESENTATIVE JAMES

AN ACT

To amend and reenact R.S. 47:301(10)(c)(ii)(bb), 302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Louisiana Legislature, and R.S. 47:321.1(F)(introductory paragraph) and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use taxes; to provide with respect to the effectiveness of exemptions and exclusions for sales of certain tangible personal property and services; to provide for definitions; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 37—

BY REPRESENTATIVE SMITH

AN ACT

To amend and reenact R.S. 47:6025(A)(1), relative to income tax credits; to provide for the Louisiana Citizens Property Insurance Corporation assessment tax credit; to reduce the amount of the credit; to repeal the sunset of the reduction in the amount of the credit; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 38—

BY REPRESENTATIVE WHITE

AN ACT

To amend and reenact R.S. 47:293(3), relative to the individual income tax; to provide with respect to the deduction for excess

federal itemized personal deductions; to reduce the amount of the deduction; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 39—

BY REPRESENTATIVE FOIL

AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Legislature and R.S. 47:321.1(F)(introductory paragraph) and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the exclusion for sales, leases, and rentals of tangible personal property and sales of services necessary to operate free hospitals; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 40—

BY REPRESENTATIVE REYNOLDS

AN ACT

To amend and reenact R.S. 47:32(A), relative to individual income tax; to provide with respect to the income brackets for purposes of calculating individual income tax; to provide for applicability; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 41—

BY REPRESENTATIVE EDMONDS

AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Louisiana Legislature and 47:321.1(F)(introductory paragraph) and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use taxes; to provide with respect to the effectiveness of exemptions and exclusions for sales of certain tangible personal property and services; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

### HOUSE BILL NO. 42—

BY REPRESENTATIVE EDMONDS

AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Louisiana Legislature and 47:321.1(F)(introductory paragraph) and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use taxes; to provide with respect to the effectiveness of the exclusion for sales on room rentals at camp and retreat facilities owned by nonprofit organizations; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 43—**

BY REPRESENTATIVE EDMONDS  
AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Legislature and R.S. 47:321.1(F)(introductory paragraph) and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the exclusion for sales by certain nonprofit entities that sell donated goods; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 44—**

BY REPRESENTATIVE EDMONDS  
AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Legislature and R.S. 47:321.1(F)(introductory paragraph) and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the exclusion for membership fees or dues of nonprofit civic associations; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 45—**

BY REPRESENTATIVE EDMONDS  
AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Legislature and R.S. 47:321.1(F)(introductory paragraph) as enacted by Act No. 26 of the 2016 First Extraordinary Session of the Legislature and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the exemption to entertainment events sponsored by domestic nonprofit charitable, religious, and education organizations; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 46—**

BY REPRESENTATIVE FOIL  
AN ACT

To amend and reenact R.S. 47:6030(B)(1)(c)(i) and (2)(b)(ii)(introductory paragraph) and (aa), and to repeal R.S. 47:6030(B)(2)(b)(ii)(bb) and (cc), relative to the solar energy system tax credit; to provide with respect to limits on the total value of credits which may be paid for purchased and leased systems; to provide for effectiveness; and to provide for related matters.

Read by title.

On motion of Rep. Foil, and under a suspension of the rules, the above bill was referred to the Committee on Ways and Means, under the rules.

**HOUSE BILL NO. 47—**

BY REPRESENTATIVE BROADWATER  
AN ACT

To amend and reenact Section 5 of Act No. 123 of the 2015 Regular Session of the Legislature and Section 2 of Act No. 6 of the 2016 First Extraordinary Session of the Legislature, relative to corporate income tax; to provide for the net operating loss deduction for corporate income taxes; to provide for applicability and an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 48—**

BY REPRESENTATIVE EDMONDS  
AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Legislature and R.S. 47:321.1(F)(introductory paragraph) as enacted by Act No. 26 of the 2016 First Extraordinary Session of the Legislature and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the exemption for admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 49—**

BY REPRESENTATIVE EDMONDS  
AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Louisiana Legislature and 47:321.1(F)(introductory paragraph) and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to sales and use taxes; to provide with respect to the effectiveness of the exclusion of sales of meals by certain institutions, facilities, and organizations; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 50—**

BY REPRESENTATIVE MONToucET  
AN ACT

To amend and reenact R.S. 47:293(9)(a)(xvii), relative to individual income tax; to provide for certain deductions for purposes of calculating individual income tax liability; to reduce the deduction for certain net capital gains; to provide for an effective date; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 51—**

BY REPRESENTATIVES JIM MORRIS, ABRAMSON, AND JAY MORRIS  
AN ACT

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Louisiana Legislature and R.S. 47:321.1(F)(introductory

paragraph) and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use taxes; to provide with respect to the effectiveness of exemptions and exclusions for sales of certain tangible personal property and services; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 52—**

BY REPRESENTATIVE ABRAMSON  
AN ACT

To provide relative to the execution, implementation, and administration of capital outlay appropriations for Fiscal Year 2016-2017; to provide for exceptions; to provide for specific requirements concerning applications; to establish limitations; to provide for effectiveness.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 53—**

BY REPRESENTATIVES ABRAMSON AND GARY CARTER  
AN ACT

To amend and reenact R.S. 39:467 and 468, relative to sales of certain services and tangible personal property at certain facilities owned by the state or a political subdivision; to impose a local public entertainment facility access charge; to provide for the collection and use of certain state and local revenues; to provide for exemptions from certain taxes and charges; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**Suspension of the Rules**

On motion of Rep. Anders, the rules were suspended in order to take up and consider Petitions, Memorials, and Communications at this time.

**Petitions, Memorials, and  
Communications**

The following petitions, memorials, and communications were received and read:

**Message from the Senate**

**ASKING CONCURRENCE IN  
SENATE CONCURRENT RESOLUTIONS**

June 6, 2016

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

I am directed to inform your honorable body that the Senate has adopted and asks your concurrence in the following Senate Concurrent Resolutions:

Senate Concurrent Resolution No. 1

Respectfully submitted,

GLENN A. KOEPP  
Secretary of the Senate

**Senate Concurrent Resolutions  
Lying Over**

The following Senate Concurrent Resolutions contained in the message were taken up and acted upon as follows:

**SENATE CONCURRENT RESOLUTION NO. 1—**

BY SENATOR LONG

**A CONCURRENT RESOLUTION**

To invite the Honorable John Bel Edwards, Governor of Louisiana, to address a joint session of the legislature.

Read by title.

On motion of Rep. Reynolds, and under a suspension of the rules, the resolution was concurred in.

**Suspension of the Rules**

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

**Introduction of House Bills  
and Joint Resolutions**

The following named members introduced the following entitled House Bills and Joint Resolutions which were read the first time by their titles and, under a suspension of the rules, were referred to committee as follows:

**HOUSE BILL NO. 54—**

BY REPRESENTATIVE THIBAUT

**AN ACT**

To amend and reenact R.S. 47:6030(B)(1)(c)(i) and (2)(b)(ii)(introductory paragraph) and (aa), and to repeal R.S. 47:6030(B)(2)(b)(ii)(bb) and (cc), relative to the solar energy system tax credit; to provide with respect to limits on the total value of credits which may be paid for purchased and leased systems; to provide for effectiveness; and to provide for related matters.

Read by title.

On motion of Rep. Thibaut, and under a suspension of the rules, the above bill was referred to the Committee on Ways and Means, under the rules.

**HOUSE BILL NO. 55—**

BY REPRESENTATIVE EDMONDS

**AN ACT**

To amend and reenact R.S. 47:302(V)(introductory paragraph) as enacted by Act No. 25 of the 2016 First Extraordinary Session of the Louisiana Legislature and R.S. 47:321.1(F)(introductory paragraph) and to enact R.S. 47:302(AA) and 321.1(F)(66), relative to state sales and use tax; to provide with respect to the exclusion for sales of admissions to athletic and entertainment events held for or by an elementary or secondary school; to provide for effectiveness; and to provide for related matters.

Read by title.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 56—**

BY REPRESENTATIVE BROADWATER

**AN ACT**

To enact the Omnibus Bond Authorization Act of 2016 and to repeal the Act which originated as House Bill No. 3 of the 2016 Regular Session of the Legislature, 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.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**HOUSE BILL NO. 57—**

BY REPRESENTATIVE CONNICK

AN ACT

To enact the Omnibus Bond Authorization Act of 2016 and to repeal the Act which originated as House Bill No. 3 of the 2016 Regular Session of the Legislature, 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.

Under the rules, the above bill was referred to the Committee on Ways and Means.

**Suspension of the Rules**

On motion of Rep. Abramson, the rules were suspended to permit the Committee on Ways and Means to meet on Tuesday, June 7, 2016, and consider the following legislative instruments that were not posted:

House Bill Nos. 2, 3, 5, 6, 8, 9, 11, 12, 14, 15, 16, 19, 20, 21, 24, 25, 27, 29, 31, 32, 34, 35, 36, 37, 38, 40, 50, 51, 52, 53, and 54

**Adjournment**

On motion of Rep. Billiot, at 8:32 P.M., the House agreed to adjourn until Tuesday, June 7, 2016, at 9:30 A.M.

The Speaker of the House declared the House adjourned until 9:30 A.M., Tuesday, June 7, 2016.

ALFRED W. SPEER  
Clerk of the House

