

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

NINTH DAY'S PROCEEDINGS

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

House of Representatives
State Capitol
Baton Rouge, Louisiana

Wednesday, February 24, 2016

The House of Representatives was called to order at 4:38 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	Franklin	Lopinto
Abraham	Gaines	Lyons
Abramson	Garofalo	Mack
Adams	Gisclair	Magee
Amedee	Glover	Marcelle
Anders	Guinn	McFarland
Armes	Hall	Miguez
Bacala	Harris, J.	Miller, D.
Bagley	Harris, L.	Miller, G.
Bagneris	Havard	Montoucet
Berthelot	Hazel	Moreno
Billiot	Henry	Morris, Jay
Bishop	Hensgens	Morris, Jim
Bouie	Hilferty	Norton
Broadwater	Hill	Pearson
Brown, C.	Hodges	Pierre
Brown, T.	Hoffmann	Pope
Carmody	Hollis	Price
Carpenter	Horton	Pugh
Carter, G.	Howard	Pylant
Carter, R.	Hunter	Reynolds
Carter, S.	Huval	Richard
Chaney	Ivey	Schexnayder
Connick	Jackson	Schroder
Coussan	James	Seabaugh
Cox	Jefferson	Shadoin
Cromer	Jenkins	Simon
Danahay	Johnson, M.	Smith
Davis	Johnson, R.	Stokes
DeVillier	Jones	Talbot
Dwight	Landry, N.	Thibaut

Edmonds	Landry, T.	White
Emerson	LeBas	Willmott
Falconer	Leger	Zeringue
Foil	Leopold	
Total - 104		

The Speaker announced that there were 104 members present and a quorum.

Prayer

Prayer was offered by Rep. Hill.

Pledge of Allegiance

Rep. Montoucet 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. Hill, the reading of the Journal was dispensed with.

On motion of Rep. Hill, the Journal of February 23, 2016, was adopted.

Suspension of the Rules

Rep. Leger 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.

**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 placed upon the calendar for their second reading and, under a suspension of the rules, were referred to committee as follows:

HOUSE BILL NO. 123—
BY REPRESENTATIVE HUNTER
AN ACT

To enact R.S. 47:1525, relative to tax exemptions; to provide for suspension of certain tax exemptions during periods of financial exigency; 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. 124—
BY REPRESENTATIVE HUNTER
AN ACT

To enact R.S. 22:832(F), relative to the insurance premium tax reduction; to provide for suspension of the reduction during periods of financial exigency; 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 and House Concurrent Resolutions on
Third Reading for Final Consideration**

The following House and House Concurrent Resolutions on third reading for final consideration were taken up and acted upon as follows:

HOUSE CONCURRENT RESOLUTION NO. 2—

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

A CONCURRENT RESOLUTION

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

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Jenkins to Engrossed House Concurrent Resolution No. 2 by Representative Lance Harris

AMENDMENT NO. 1

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

"BE IT FURTHER RESOLVED that such report shall identify contracts that are awarded to minority and women owned businesses."

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

Rep. Lance Harris moved the adoption of the resolution, as amended.

By a vote of 103 yeas and 0 nays, the resolution, as amended, was adopted.

Ordered to the Senate.

House Bills and Joint Resolutions 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:

Suspension of the Rules

On motion of Rep. Adams, 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.

In Memoriam

Speaker Barras informed the members of the House of Representatives of the passing of Rep. Ronnie Edwards, District 29, in Baton Rouge, Louisiana, on February 24, 2016.

HOUSE BILL NO. 42—

BY REPRESENTATIVE JAY MORRIS
AN ACT

To enact R.S. 24:525 and R.S. 39:366.7, relative to certain state contracts; to require certain contracting entities to submit certain information to the legislative auditor; to provide for public access to such information; to provide for the duties of the legislative auditor relative to such requirement; to provide for certain procedures and requirements to be subject to the approval of the Legislative Audit Advisory Council; to provide for certain restrictions and contract prohibitions for failure to comply; and to provide for related matters.

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Jay Morris to Engrossed House Bill No. 42 by Representative Jay Morris

AMENDMENT NO. 1

On page 4, line 11, change "local" to "Louisiana-based"

AMENDMENT NO. 2

On page 4, at the end of line 12, delete the period "." and insert a comma "," and "unless it is a publicly traded entity."

AMENDMENT NO. 3

On page 4, line 17, change "no less than thirty days prior to" to "no later than thirty days after"

On motion of Rep. Jay Morris, the amendments were adopted.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representatives Pearson and Robby Carter to Engrossed House Bill No. 42 by Representative Jay Morris

AMENDMENT NO. 1

On page 5, line 22, between "website" and "and shall" insert a comma "," and insert "excluding the information provided pursuant to Item (B)(1)(d)(ii) of this Section,"

On motion of Rep. Robby Carter, the amendments were adopted.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representatives Marcelle and Cox to Engrossed House Bill No. 42 by Representative Jay Morris

AMENDMENT NO. 1

On page 4, line 11, between "women," and "and" insert "veteran,"

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

Rep. Jay Morris moved the final passage of the bill, as amended.

ROLL CALL

The roll was called with the following result:

YEAS

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

Total - 99

NAYS

Amedee Jenkins

Total - 2

ABSENT

James
Gaines Simon

Total - 3

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. Jay Morris 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. 96—
BY REPRESENTATIVE RICHARD

AN ACT

To enact Subpart G of Part II of Chapter 17 of Subtitle III of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:1591 and 1624(C), relative to professional, personal, and consulting services procurement; to require a reduction in the dollar amount of certain professional, personal, and consulting service contracts; to provide for the submission of periodic reports; to provide for exceptions; to provide for certain conditions of contract approval; to provide for an effective date; and to provide for related matters.

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Richard to Engrossed House Bill No. 96 by Representative Richard

AMENDMENT NO. 1

On page 2, at the end of line 24, between "office" and the period "." insert "or to any contract with a local council on aging"

On motion of Rep. Richard, the amendments were withdrawn.

Rep. Richard moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Garofalo	Miguez
Adams	Gisclair	Miller, G.
Amedee	Guinn	Morris, Jay
Bacala	Harris, L.	Morris, Jim
Bagley	Havard	Pearson
Berthelot	Hazel	Pugh
Brown, T.	Henry	Pylant
Carmody	Hensgens	Richard
Carter, S.	Hodges	Schexnayder
Connick	Hoffmann	Schroder
Coussan	Horton	Seabaugh
Cromer	Howard	Shadoin
DeVillier	Ivey	Talbot
Edmonds	Johnson, M.	Willmott
Emerson	Landry, N.	Zeringue
Falconer	Leopold	
Foil	Mack	

Total - 49

NAYS

Abraham	Gaines	Lyons
Anders	Glover	Magee
Armes	Hall	Marcelle
Bagneris	Harris, J.	McFarland
Billiot	Hilferty	Miller, D.
Bouie	Hill	Montoucet
Brown, C.	Hunter	Moreno
Carpenter	Huval	Norton
Carter, G.	James	Pierre
Carter, R.	Jefferson	Price
Chaney	Jenkins	Reynolds
Cox	Johnson, R.	Smith
Danahay	Jones	Thibaut
Davis	Landry, T.	White
Dwight	LeBas	
Franklin	Leger	

Total - 46

ABSENT

Abramson	Hollis	Simon
Bishop	Jackson	Stokes
Broadwater	Lopinto	
Pope		

Total - 9

The Chair declared the above bill failed to pass.

Motion to reconsider pending.

HOUSE BILL NO. 100—

BY REPRESENTATIVE TALBOT

AN ACT

To amend and reenact R.S. 3:2(C), 277, 4321(B), 4411(A), and 4423(3), R.S. 13:5073(A)(1), R.S. 17:407.27(B)(3), 3046.3(C), 4019(C), and 5068(D)(3), R.S. 22:347(A)(introductory paragraph), 835(B), and 1476(A)(2), R.S. 23:1514(D)(5), R.S. 27:27.1(F), 92(B)(2), 249(A), 270(A)(2) and (3)(a), and 437(B)(1)(c) and (2) and (C)(2), (3), and (4), R.S. 33:9551(E)(3), 9561(E)(3), and 9571(E)(3), R.S. 39:82(A), 100.61(B)(1), 352, and 1590(A)(2)(b) and (c) and (B)(2), R.S. 40:1582(E), 1593, and 2845(A)(6)(b), R.S. 42:262(B), R.S. 46:977.13, R.S. 47:1061(A)(4) and (B) and 9029(B), R.S. 51:1927.1, 2211(A), 2332(3), and 2341(F), 2361, 2362(A)(introductory paragraph), 2363, 2365, 2365.1(B) through (D), and 2366 and Section 4(B) of Act No. 421 of the 2013 Regular Session of the Legislature and to repeal R.S. 3:4321(C) and (D), and 4411(B) and (C), R.S. 11:544, R.S. 15:147(B)(14), 167, 185.5, and 572.8(N), R.S. 17:354, 421.7, 1874, 3129.6, 3138.2, 3138.3, 3138.4, and Part VI of Chapter 42 of Title 17 of the Louisiana Revised Statutes of 1950, comprised of R.S. 17:4001, R.S. 22:347(A)(1), (2), and (3), and 831(B), and 835(C), (D), and (F), R.S. 24:39, R.S. 27:92(C), 392(B)(2), (4), and (6), and 439, R.S. 28:842, R.S. 39:97.3, 98.7, Subpart G of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.1, Subpart H of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.11, Subpart I of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.21, Subpart J of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.26, Subpart K of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.31, Subpart M of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.41, Subpart N of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.51, Subpart P-1 of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.81, Subpart Q-1 of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.122, Subpart Q-2 of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.126, Subpart R-1 of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.136, Subpart S of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.146, and R.S. 39:1357, R.S. 40:16.2, 1402, 1547, and 2845(D)(2) and (3) and (E), R.S. 46:2913, R.S. 47:301.1(F), 318, 841(G), 841.1, 841.2, 1520(A)(1)(e), 1602.1, and 6351(G)(3) and (4), R.S. 49:259, R.S. 51:2212(3), 2213, and 2315, and Code of Criminal Procedure Article 926.1(K), Section 7 of Act No. 420 of the 2013 Regular Session of the Legislature, and Section 3 of Act No. 1065 of the 1997 Regular Session of the Legislature, relative to special treasury funds; to provide for the elimination of certain special treasury funds; to eliminate certain dedications into certain special treasury funds; to eliminate certain required expenditures from special treasury funds; to eliminate the Louisiana Agricultural Finance Authority Fund, Forest Protection Fund, Forest Productivity Fund, Louisiana Public Defender Fund, Indigent Parent Representation Program Fund, Innocence Compensation Fund, Academic Improvement Fund, Support Education in Louisiana First Fund, Workforce Training Rapid Response Fund, Higher Education Initiatives Fund, Louisiana Charter School Start-Up Loan Fund, Louisiana State Police Salary Fund, Louisiana Fire Marshal Fund, Municipal Fire and Police Civil Service Fund, Legislative Capitol

Technology Enhancement Fund, Riverboat Gaming Enforcement Fund, Pari-Mutuel Live Racing Facility Gaming Control Fund, Equine Health Studies Program Fund, Southern University AgCenter Program Fund, Video Draw Poker Device Purse Supplement Fund, Compulsive and Problem Gaming Fund, Tobacco Settlement Enforcement Fund, Payments Towards the UAL Fund, Sports Facility Assistance Fund, Overcollections Fund, FEMA Reimbursement Fund, State Emergency Response Fund, Louisiana Interoperability Communications Fund, Health Care Redesign Fund, Community Water Enrichment Fund, Louisiana State University Firemen Training Program Film Library Fund, Marketing Fund, Tobacco Tax Health Care Fund, Department of Justice Legal Support Fund, Rapid Response Fund, Louisiana Mega-Project Development Fund, Major Events Incentive Program Subfund, DNA Testing Post-Conviction Relief for Indigents Fund, 2013 Amnesty Collections Fund, Workforce and Innovation for a Strong Economy Fund, Competitive Core Growth Fund, Science, Technology, Engineering and Math (STEM) Upgrade Fund, Louisiana Asbestos Detection and Abatement Fund, Center of Excellence for Autism Spectrum Disorder Fund, Major Events Fund, Unfunded Accrued Liability and Specialized Educational Institutions Support Fund, MediFund, Department of Health and Hospitals' Facility Support Fund, Louisiana Emergency Response Network Fund, FMAP Stabilization Fund, Fund for Louisianians in Need of Civil Legal Assistance, Fiscal Administrator Revolving Loan Fund, Status of Grandparents Raising Grandchildren Fund, Louisiana Economic Development Fund, Telecommunications for the Deaf Fund, Tobacco Regulation Enforcement Fund, Department of Alcohol and Tobacco Control Officers Fund, Tobacco Tax Medicaid Match Fund, Higher Education Financing Fund, Sickle Cell Fund, and the New Orleans Public Safety Fund; to provide for the deposits into the New Opportunities Waiver Fund; to provide for the uses of the Two Percent Fire Insurance Fund and the Video Draw Poker Device Fund to authorize the transfer of balances between funds; to provide for deposit of monies into the state general fund; and to provide for related matters.

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Talbot to Engrossed House Bill No. 100 by Representative Talbot

AMENDMENT NO. 1

On page 3, at the end of line 20, between "Device Fund" and "to" insert a semi-colon ";"

AMENDMENT NO. 2

On page 11, delete line 18 in its entirety and insert the following:

"into the state general fund ~~certain funds in the treasury~~, except as provided in this Paragraph, the amount of net"

AMENDMENT NO. 3

On page 14, between lines 7 and 8 insert the following:

** * **

AMENDMENT NO. 4

On page 15, line 10, between "Paragraph (1)" and "shall" insert "of this Subsection"

AMENDMENT NO. 5

On page 15, line 17, between "Paragraph (1)" and the period "." insert "of this Subsection"

AMENDMENT NO. 6

On page 18, line 21, delete "and Overcollections Fund"

AMENDMENT NO. 7

On page 19, line 26, delete "and Overcollections Fund"

AMENDMENT NO. 8

On page 32, after line 22, insert the following:

"Section 16. This Act shall become effective on July 1, 2016."

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

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Smith to Engrossed House Bill No. 100 by Representative Talbot

AMENDMENT NO. 1

On page 1, delete line 4 in its entirety and insert in lieu thereof "23:1514(D)(5), R.S. 27:27.1(F), 92(B)(2)(a) and (c), 249(A), 270(A)(2) and (3)(a) and (ii)(aa) and (cc), 392(B)(2)"

AMENDMENT NO. 2

On page 1, line 12, after "17:354," delete "421.7,"

AMENDMENT NO. 3

On page 9, delete line 4 in its entirety and insert in lieu thereof "Section 6. R.S. 27:27.1(F), 92(B)(2)(a) and (c), 249(A), 270(A)(2) and (3)(a) and (ii)(aa) and (cc), "

AMENDMENT NO. 4

On page 10, delete lines 1 through 14 in their entirety and insert in lieu thereof a set of asterisks "* * *"

AMENDMENT NO. 5

On page 11, delete lines 24 through 27 in their entirety and insert in lieu thereof a set of asterisks "* * *"

AMENDMENT NO. 6

On page 12, delete lines 1 through 5 in their entirety

AMENDMENT NO. 7

On page 12, delete line 8 in its entirety and insert in lieu thereof "27:247:"

AMENDMENT NO. 8

On page 12, delete lines 11 and 12 in their entirety and insert in lieu thereof a set of asterisks "* * *"

AMENDMENT NO. 9

On page 12, delete line 13 in its entirety and insert the following:

"(cc) After satisfying the requirements of ~~Subitems (aa) and Subitem (bb)~~ of this Item,"

AMENDMENT NO. 10

On page 12, delete lines 16 through 18 in their entirety

AMENDMENT NO. 11

On page 31, line 21, "17:354," delete "421.7,"

Rep. Smith moved the adoption of the amendments.

Rep. Talbot objected.

By a vote of 67 yeas and 28 nays, the amendments were adopted.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Smith to Engrossed House Bill No. 100 by Representative Talbot

AMENDMENT NO. 1

On page 1, line 11, after "167," delete "185.5,"

AMENDMENT NO. 2

On page 2, line 23, after "Defender Fund," delete the remainder of the line

AMENDMENT NO. 3

On page 31, at the end of line 20, delete "185.5,"

Rep. Smith moved the adoption of the amendments.

Rep. Talbot objected.

By a vote of 40 yeas and 55 nays, the amendments were rejected.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Smith to Engrossed House Bill No. 100 by Representative Talbot

AMENDMENT NO. 1

On page 1, line 11, between "R.S. 15:147(B)(14)," and "185.5," delete "167,"

AMENDMENT NO. 2

On page 2, at the beginning of line 23, delete "Louisiana Public Defender Fund,"

AMENDMENT NO. 3

On page 31, line 20, between "R.S. 15:147(B)(14)," and "185.5," delete "167,"

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Rep. Smith moved the adoption of the amendments.

Rep. Talbot objected.

By a vote of 48 yeas and 49 nays, the amendments were rejected.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Leger to Engrossed House Bill No. 100 by Representative Talbot

AMENDMENT NO. 1

On page 1, line 7, delete "2211(A),"

AMENDMENT NO. 2

On page 1, at the beginning of line 9, delete "2365.1(B) through (D),"

AMENDMENT NO. 3

On page 1, line 12, after "3129.6," delete "3138.2, 3138.3, 3138.4,"

AMENDMENT NO. 4

On page 2, line 10, after "39:100.123," delete the remainder of the line and on line 11, delete "Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.126,"

AMENDMENT NO. 5

On page 2, line 15, after "R.S. 40:16.2" delete "and 1402"

AMENDMENT NO. 6

On page 2, at the end of the line 16, delete "R.S. 51:2212(3),"

AMENDMENT NO. 7

On page 2, at the beginning of line 17, delete "2213, and 2315" and insert in lieu thereof "R.S. 51:2315"

AMENDMENT NO. 8

On page 3, line 7, after "Project Development Fund," delete "Major Events Incentive Program Subfund,"

AMENDMENT NO. 9

On page 3, line 9, delete "Workforce and Innovation for a Strong Economy Fund,"

AMENDMENT NO. 10

On page 3, line 12, after "Spectrum Disorder Fund," delete "Major Events Fund,"

AMENDMENT NO. 11

On page 3, line 13, after "Support Fund," delete "Medifund,"

AMENDMENT NO. 12

On page 3, line 19, delete "Sickle Cell Fund, and the New Orleans Public" and insert in lieu thereof "and Sickle Cell Fund;"

AMENDMENT NO. 13

On page 3, at the beginning of line 20, delete "Safety Fund;"

AMENDMENT NO. 14

On page 21, line 13, after "R.S. 51:1927.1," delete "2211(A),"

AMENDMENT NO. 15

On page 21, line 14, after "2365," delete "2365.1(B) through (D),"

AMENDMENT NO. 16

On page 23, delete lines 21 through 28 in their entirety

AMENDMENT NO. 17

On page 28, delete lines 26 through 28 in their entirety

AMENDMENT NO. 18

Delete page 29 in its entirety

AMENDMENT NO. 19

On page 30, delete lines 1 through 16 in their entirety and insert in lieu thereof a set of asterisks "** **"

AMENDMENT NO. 20

On page 31, line 21, after "3129.6," delete "3138.2, 3138.3, 3138.4,"

AMENDMENT NO. 21

On page 32, line 9, after "R.S. 39:100.123," delete the remainder of the line and delete line 10 in its entirety and at the beginning of line 11 delete "39:100.126,"

AMENDMENT NO. 22

On page 32, line 14, after "R.S. 40:16.2" delete "and 1402"

AMENDMENT NO. 23

On page 32, line 16, delete "51:2212(3), 2213, and 2315" and insert in lieu thereof "51:2315"

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

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Leger to Engrossed House Bill No. 100 by Representative Talbot

AMENDMENT NO. 1

On page 1, at the end of line 13, delete "R.S." and on line 14 delete "22:831(B),"

AMENDMENT NO. 2

On page 2, at the end of line 26, delete "Louisiana" and at the beginning of line 27, delete "State Police Salary Fund,"

AMENDMENT NO. 3

On page 31, at the beginning of line 23, delete "R.S. 22:831(B),"

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

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Leger to Engrossed House Bill No. 100 by Representative Talbot

AMENDMENT NO. 1

On page 1, line 12, after "421.7," delete "1874,"

AMENDMENT NO. 2

On page 2, line 25, after "Louisiana First Fund," delete "Workforce Training Rapid Response Fund,"

AMENDMENT NO. 3

On page 31, line 21, after "421.7," delete "1874,"

Rep. Leger moved the adoption of the amendments.

Rep. Talbot objected.

By a vote of 49 yeas and 43 nays, the amendments were adopted.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Leger to Engrossed House Bill No. 100 by Representative Talbot

AMENDMENT NO. 1

On page 2, at the end of the line 15, delete "841.1," and at the beginning of line 16, delete "841.2,"

AMENDMENT NO. 2

On page 3, at the end of line 5, delete "Tobacco Tax Health Care Fund,"

AMENDMENT NO. 3

On page 3, at the end of line 18, delete "Tobacco Tax Medicaid Match Fund,"

AMENDMENT NO. 4

On page 32, at the beginning of line 15, delete "841.1, 841.2,"

Rep. Leger moved the adoption of the amendments.

Rep. Talbot objected.

By a vote of 46 yeas and 48 nays, the amendments were rejected.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representatives Billiot and Gary Carter to Engrossed House Bill No. 100 by Representative Talbot

AMENDMENT NO. 1

On page 1, delete lines 15 and 16 and insert "98.7, Subpart H of Part II of"

AMENDMENT NO. 2

On page 2, line 16, after "841.2," and before "and 6351(G)(3)" delete "1520(A)(1)(e), 1602.1"

AMENDMENT NO. 3

On page 3, line 2, after "UAL Fund" and before "Overcollections" delete "Sports Facility Assistance Fund,"

AMENDMENT NO. 4

On page 31, delete line 24 and on line 25, delete "of 1950, comprised of R.S. 39:100.1,"

AMENDMENT NO. 5

On page 32, line 15, after "841.2," and before "and 6351(G)(3)" delete "1520(A)(1)(e), 1602.1,"

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

Motion

Rep. Pylant moved the previous question be ordered on the entire subject matter, which motion was agreed to.

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Foil	Miguez
Abraham	Garofalo	Miller, G.
Abramson	Guinn	Morris, Jay
Adams	Harris, L.	Morris, Jim
Amedee	Hazel	Pearson
Bacala	Henry	Pope
Berthelot	Hensgens	Pugh
Bishop	Hilferty	Pylant
Brown, T.	Hodges	Richard
Carmody	Hoffmann	Schexnayder
Carter, S.	Howard	Schroder
Chaney	Huval	Seabaugh
Connick	Ivey	Shadoin
Coussan	Johnson, M.	Stokes
Davis	Landry, N.	Talbot
DeVillier	Lopinto	Willmott
Dwight	Mack	Zeringue
Edmonds	Magee	
Emerson	McFarland	
Total - 55		

NAYS

Anders	Glover	Leger
Armes	Hall	Lyons
Bagley	Harris, J.	Marcelle
Bagneris	Havard	Miller, D.
Billiot	Hill	Montoucet
Bouie	Horton	Moreno
Brown, C.	Hunter	Norton
Carpenter	Jackson	Pierre
Carter, G.	James	Price

Carter, R.	Jefferson	Reynolds
Cox	Jenkins	Smith
Danahay	Johnson, R.	Thibaut
Franklin	Jones	White
Gaines	Landry, T.	
Gisclair	LeBas	
Total - 43		

ABSENT

Broadwater	Falconer	Simon
Cromer	Hollis	
Leopold		
Total - 6		

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. Talbot 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.

Senate Bills and Joint Resolutions on Third Reading and Final Passage

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

SENATE BILL NO. 1—

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

AN ACT

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

Read by title.

Rep. Henry moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Gaines	Lyons
Abraham	Garofalo	Mack
Adams	Gisclair	Magee
Amedee	Glover	Marcelle
Anders	Guinn	McFarland
Armes	Hall	Miguez
Bacala	Harris, J.	Miller, D.
Bagley	Harris, L.	Miller, G.
Bagneris	Havard	Montoucet
Berthelot	Hazel	Moreno
Billiot	Henry	Morris, Jay
Bishop	Hensgens	Morris, Jim
Bouie	Hilferty	Norton
Brown, C.	Hill	Pearson
Brown, T.	Hodges	Pierre
Carmody	Hoffmann	Pope
Carpenter	Horton	Price
Carter, G.	Hunter	Pugh
Carter, R.	Huval	Pylant
Carter, S.	Ivey	Reynolds

Chaney	Jackson	Richard
Connick	James	Schexnayder
Coussan	Jefferson	Schroder
Cox	Jenkins	Seabaugh
Danahay	Johnson, M.	Shadoin
Davis	Johnson, R.	Smith
DeVillier	Jones	Stokes
Dwight	Landry, N.	Talbot
Edmonds	Landry, T.	Thibaut
Emerson	LeBas	White
Foil	Leger	Willmott
Franklin	Lopinto	Zeringue
Total - 96		

NAYS

Total - 0

ABSENT

Abramson	Howard	
Broadwater	Falconer	Leopold
Cromer	Hollis	Simon
Total - 8		

The Chair declared the above bill was finally passed.

Rep. Henry 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.

Suspension of the Rules

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

Senate Concurrent Resolutions Lying Over

The following Senate Concurrent Resolutions lying over were taken up and acted upon as follows:

Motion

On motion of Rep. Henry, the Committee on Appropriations was discharged from further consideration of Senate Concurrent Resolution No. 2.

SENATE CONCURRENT RESOLUTION NO. 2—

BY SENATORS MORRELL, ALARIO AND LAFLEUR

A CONCURRENT RESOLUTION

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

Read by title.

On motion of Rep. Henry, the resolution was recommitted to the Committee on Appropriations.

Senate Bills and Joint Resolutions on Second Reading to be Referred

The following Senate Bills and Joint Resolutions on second reading to be referred were taken up, read, and referred to committees, as follows:

Motion

On motion of Rep. Henry, the Committee on Appropriations was discharged from further consideration of Senate Bill No. 4.

SENATE BILL NO. 4—

BY SENATORS LAFLEUR AND ALARIO
AN ACT

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

Read by title.

On motion of Rep. Henry, the bill was recommitted to the Committee on Appropriations.

Suspension of the Rules

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

Introduction of Resolutions, House and House Concurrent

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. 14—

BY REPRESENTATIVE LANCE HARRIS
A RESOLUTION

To commend the LSU-Alexandria men's basketball team upon winning the Red River Athletic Conference 2015-2016 regular season title.

Read by title.

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

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 placed upon the calendar for their second reading and, under a suspension of the rules, were referred to committee as follows:

HOUSE BILL NO. 125—

BY REPRESENTATIVE THIBAUT
AN ACT

To repeal R.S. 47:305(D)(1)(j) and (n) through (r), relative to state sales and use tax; to repeal the state sales and use tax exemption for certain food and prescription drugs; to provide for effectiveness.

Read by title.

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

Reports of Committees

The following reports of committees were received and read:

Report of the Committee on Appropriations

February 24, 2016

To the Speaker and Members of the House of Representatives:

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

House Bill No. 122, by Henry
Reported with amendments. (14-9)

CAMERON HENRY
Chairman

Suspension of the Rules

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

House Bills and Joint Resolutions 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. 122—

BY REPRESENTATIVE HENRY
AN ACT

To appropriate funds and to make and otherwise provide for certain reductions in appropriations from certain sources to be allocated to designated agencies and purposes in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for the 2015-2016 Fiscal Year; to provide for an effective date; 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 Original House Bill No. 122 by Representative Henry

AMENDMENT NO. 1

On page 10, line 5, change "2016" to "2015"

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

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

Reports of Committees

The following reports of committees were received and read:

Report of the Committee on Ways and Means

February 24, 2016

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:

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House Concurrent Resolution No. 5, by Jackson
Reported return to the calendar. (17-0)

House Bill No. 78, by Ivey (Joint Resolution)
Reported without action, with recommendation that it be
recommitted to the Committee on Civil Law & Procedure. (14-
0)

House Bill No. 79, by Ivey
Reported with amendments. (16-0)

House Bill No. 84, by Jackson (Joint Resolution)
Reported with amendments. (17-0)

House Bill No. 103, by Ivey
Reported with amendments. (16-0)

House Bill No. 104, by Stokes
Reported with amendments. (13-3)

House Bill No. 106, by Ivey
Reported with amendments. (17-0)

House Bill No. 116, by Ivey
Reported favorably. (18-0)

House Bill No. 117, by Ivey
Reported without action, with recommendation that it be
recommitted to the Committee of the Whole. (16-0)

House Bill No. 121, by Jackson
Reported with amendments. (13-0)

NEIL C. ABRAMSON
Chairman

Notice of Request

Pursuant to House Rule 7.16, Rep. Stokes requested Speaker
Barras to appoint a committee to review the fiscal note to House Bill
No. 104.

Speaker Barras appointed the following members to the Fiscal
Note Review Committee: Rep. Broadwater, Chairman, and Reps.
Henry and Jim Morris.

Motion

On motion of Rep. Broadwater, the committee scheduled a
meeting for 9:00 A.M., Thursday, February 25, 2016, in Committee
Room 3 to consider the fiscal note to House Bill No. 104.

Suspension of the Rules

Rep. Stokes moved to suspend the rules to consider House Bill
No. 104 contained in the Committee Report at this time.

House Bills and Joint Resolutions 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. 104— BY REPRESENTATIVE STOKES

AN ACT

To amend and reenact R.S. 47:301.(3), (6) through (8), (10), (13),
(14), (16), and (18), 302(A), (B), (C) and 305, and to repeal R.S.
4:168 and 227, R.S. 40:582.1 through 582.7, R.S. 47:301(D),
302(D), 302.1, 303(D)(1) and (E)(1), 304(A), 305(D)(1)(a)

through (h) and (j) through (u) and (2) through (6), 305.6, 305.7,
305.8, 305.9, 305.11, 305.13, 305.14, 305.15(A) and (B),
305.16, 305.17, 305.18, 305.19, 305.25, 305.26, 305.33, 305.37,
305.38, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.47,
305.49, 305.50(E)(1) and (2) and (F), 305.51, 305.52, 305.53,
305.54, 305.57, 305.58, and (G), 305.56, 305.59, 305.60,
305.61, 305.62, 305.63, 305.64, 305.65, 305.66, 305.67,
305.68, 305.69, 305.70, 305.71, 306(A)(2), 306.1, 306.2, 315.1,
315.2, 315.3 and 315.5, relative to state sales and use tax; to
provide for the definitions necessary for administration and
imposition of the tax; to provide rates of tax; to provide for
effectiveness; 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. 104 by Representative Stokes

AMENDMENT NO. 1

On page 1, line 2, after "reenact" delete the remainder of the line,
delete lines 3 through 11 in their entirety, and insert the following:

"R.S. 47:301(3), (4)(K), (6), (7), (8), (10), (13), (14), (16), (18), and
(28)(a), 302(A), (B), and (C), and 305, to enact R.S. 47:305.72 and
315.6, and to repeal R.S. 4:168 and 227, R.S. 40:582.1 through
582.7, R.S. 47:301.1(D), 305.6, 305.7, 305.8, 305.11, 305.13, 305.16,
305.17, 305.18, 305.19, 305.20, 305.25, 305.26, 305.28, 305.33,
305.37, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.49,
305.50(E)(1), 305.51, 305.52, 305.53, 305.54, 305.57, 305.58,
305.59, 305.60, 305.61, 305.62, 305.63, 305.64, 305.65, 305.66,
305.67, 305.68, 305.69, 305.70, 305.71, 306(A)(2), 306.1, 306.2,
315.1, 315.2, 315.3, 315.5, and 6001, relative to state sales and use
tax; to provide for the"

AMENDMENT NO. 2

On page 1, delete lines 15 and 16 in their entirety, and insert the
following:

"Section 1. R.S. 47:301(3), (4), (6), (7), (8), (10), (13), (14),
(16), (18), and (28)(a), 302(A), (B), (K) and (C), and 305 are hereby
amended and reenacted and R.S. 47:305.72 and 315.6 are hereby
enacted to read as follows:"

AMENDMENT NO. 3

On page 2, line 4, after "cost," delete the remainder of the line, delete
line 5 in its entirety, and from the beginning of line 6, delete
"installation,"

AMENDMENT NO. 4

On page 2, at the beginning of line 17, insert "(c) [RESERVED]"

AMENDMENT NO. 5

On page 2, at the beginning of line 20, insert "(d)(i)" and delete
"(c)(i)"

AMENDMENT NO. 6

On page 4, delete lines 3 through 9 in their entirety and in lieu
thereof insert the following:

"(f) The "cost price" of refinery gas shall be fifty-two cents per thousand cubic feet multiplied by a fraction the numerator of which shall be the posted price for a barrel of West Texas Intermediate Crude Oil on December first of the preceding calendar year and the denominator of which shall be twenty-nine dollars, and provided further that such cost price shall be the maximum value placed upon refinery gas by the state and by any political subdivision under any authority or grant of power to levy and collect use taxes."

AMENDMENT NO. 7

On page 4, at the beginning of line 10, insert "(g)[RESERVED]"

AMENDMENT NO. 8

On page 4, at the beginning of line 18, insert "(h)[RESERVED]"

AMENDMENT NO. 9

On page 5, line 7, after "reduced" and before "as follows:" insert the following:

"through March 30, 2016, after which time the provisions of this Item shall become null, void, and of no effect."

AMENDMENT NO. 10

On page 9, delete lines 4 through 8 in their entirety and insert in lieu thereof the following: "(j)[RESERVED]"

AMENDMENT NO. 11

On page 9, at the beginning of line 9, insert "(k)[RESERVED]"

AMENDMENT NO. 12

On page 9, delete line 27 and insert in lieu thereof the following:

"(4) "Dealer" includes every person who manufactures or produces tangible personal property for sale at retail, for use, or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined to mean:

* * *

(k) [RESERVED] ~~(The term "dealer" shall not include lessors of railroad rolling stock used either for freight or passenger purposes. However, the term "dealer" shall include lessees, other than a railway company or railroad corporation, of such property and such lessees shall be responsible for the collection and payment of all state and local sales and use taxes.~~

* * *

AMENDMENT NO. 13

On page 10, at the beginning of line 26, change "(7)(a)" to "(7)(a)"

AMENDMENT NO. 14

On page 11, delete lines 6 through 28 in their entirety and on page 12, delete lines 1 through 20 in their entirety and insert in lieu thereof the following:

"(b) The term "lease or rental", however, as herein defined, shall not mean or include the lease or rental made for the purposes of re-lease or re-rental of casing tools and pipe, drill pipe, tubing, compressors, tanks, pumps, power units, other drilling or related equipment used in connection with the operating, drilling, completion, or reworking of oil, gas, sulphur, or other mineral wells.

~~(c)[RESERVED] The term "lease or rental", as herein defined shall not mean or include a lease or rental of property to be used in performance of a contract with the United States Department of the Navy for construction or overhaul of U.S. Naval vessels.~~

(d) The term "lease or rental", as herein defined, shall not mean the lease or rental of airplanes or airplane equipment by a commuter airline domiciled in Louisiana.

(e) For purposes of state and political subdivision sales and use tax, the term "lease or rental", as herein defined, shall not mean the lease or rental of items, including but not limited to supplies and equipment, which are reasonably necessary for the operation of free hospitals.

(f) For purposes of "lease or rental" shall not mean the lease or rental of educational materials or equipment used for classroom instruction by approved nonprofit 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, limited to books, workbooks, computers, computer software, films, videos, and audio tapes.

~~(g)[RESERVED] For purposes of state and political subdivision sales and use tax, "lease or rental" shall not mean the lease or rental of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. which is used by such organizations for their educational and public service programs for youth.~~

(h) For purposes of state and political subdivision sales and use tax, the term "lease or rental" shall not mean or include the lease or rental of motor vehicles by licensed motor vehicle dealers, as defined in R.S. 32:1252(14), or vehicle manufacturers, as defined in R.S. 32:1252(11), for their use in furnishing such leased or rented motor vehicles to their customers in performance of their obligations under warranty agreements associated with the purchase of a motor vehicle or when the applicable warranty has lapsed and the leased or rented motor vehicle is provided to the customer at no charge.

(i) For purposes of sales and use taxes levied and imposed by local governmental subdivisions, school boards, and other political subdivisions whose boundaries are not coterminous with those of the state, "lease or rental" by a person shall not mean or include the lease or rental of tangible personal property if such lease or rental is made under the provisions of Medicare.

(j) Solely for purposes of the sales and use tax levied by the state ~~or any political subdivision whose boundaries are coterminous with those of the state, through March 30, 2016,~~ the term "lease or rental" shall not include the lease or rental in this state of manufacturing machinery and equipment used or consumed in this state to manufacture, produce, or extract unblended biodiesel."

AMENDMENT NO. 15

On page 12, at the beginning of line 21, insert "(k)[RESERVED]"

AMENDMENT NO. 16

On page 12, at the beginning of line 27, insert "(l)[RESERVED]"

AMENDMENT NO. 17

On page 13, at the beginning of line 11, insert "(b)[RESERVED]"

AMENDMENT NO. 18

On page 15, at the beginning of line 3, insert "(f)[RESERVED]"

AMENDMENT NO. 19

On page 18, at the beginning of line 13, insert "(b)[RESERVED]"

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AMENDMENT NO. 20

On page 19, delete lines 17 through 27 in their entirety and insert in lieu thereof the following:

"(f) Notwithstanding any other law to the contrary, for purposes of the imposition of the sales and use tax of any political subdivision, the sale of a vehicle subject to the Vehicle Registration License Tax Law (R.S. 47:451 et seq.) shall be deemed to be a "retail sale" or a "sale at retail":

(i) In the political subdivision of the principal residence of the purchaser if the vehicle is purchased for private use, or

(ii) In the political subdivision of the principal location of the business if the vehicle is purchased for commercial use, unless the vehicle purchased for commercial use is assigned, garaged, and used outside of such political subdivision, in which case the sale shall be deemed a "retail sale" or a "sale at retail" in the political subdivision where the vehicle is assigned, garaged, and used."

AMENDMENT NO. 21

On page 20, at the beginning of line 5, insert "(i)[RESERVED]"

AMENDMENT NO. 22

On page 20, at the beginning of line 9, insert "(j)[RESERVED]"

AMENDMENT NO. 23

On page 20, delete lines 11 and 12 in their entirety and insert in lieu thereof the following:

"(k) The term "sale at retail" shall not include the sale of airplanes or airplane equipment or parts to a commuter airline domiciled in Louisiana."

AMENDMENT NO. 24

On page 20, at the beginning of line 13, insert "(l)[RESERVED]"

AMENDMENT NO. 25

On page 20, delete lines 26 through 29 in their entirety and delete page 21 in its entirety and on page 22, delete lines 1 through 10 in their entirety and insert in lieu thereof the following:

"(m) For purposes of sales and use taxes imposed or levied by the state or any political subdivision, the term "sale at retail" shall not include the sales of Louisiana-manufactured or Louisiana-assembled passenger aircraft with a maximum capacity of eight persons, if, after all transportation, including transportation by the purchaser, has been completed, the aircraft is ultimately received by the purchaser outside of Louisiana. The place at which the aircraft is ultimately received shall be considered as the place at which the aircraft is stored after all transportation has been completed.

(n) For purposes of sales and use taxes imposed or levied by the state or any political subdivision thereof, the term "sale at retail" shall not include the sales of pelletized paper waste when purchased for use as combustible fuel by an electric utility or in an industrial manufacturing, processing, compounding, reuse, or production process, including the generation of electricity or process steam, at a fixed location in this state. However, such sale shall not be excluded unless the purchaser has signed a certificate stating that the fuel purchased is for the exclusive use designated herein. For purposes of this Subparagraph, "pelletized paper waste" means pellets produced from discarded waste paper that has been diverted or removed from solid waste which is not marketable for recycling and which is wetted, extruded, shredded, or formulated into compact

pellets of various sizes for use as a supplemental fuel in a permitted boiler.

(o) For the purposes of sales and use taxes imposed or levied by the state or any local governmental subdivision or school board, the term "sale at retail" shall not include the sale or purchase of equipment used in fire fighting by bona fide volunteer and public fire departments.

(p) For purposes of state and political subdivision sales and use tax, the term "sale at retail" shall not include the sale of items, including but not limited to supplies and equipment, or the sale of services as provided in this Section, which are reasonably necessary for the operation of free hospitals.

(q) For purposes of state and political subdivision sales and use tax, the term "sale at retail" shall not include:

(i) The sale of tangible personal property by approved nonprofit 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, or students, administrators, or teachers, or other employees of the school, if the money from such sales, less reasonable and necessary expenses associated with the sale, is used solely and exclusively to support the school or its program or curricula. This exclusion shall not be construed to allow tax-free sales to students or their families by promoters or regular commercial dealers through the use of schools, school faculty, or school facilities.

(ii) The sale to approved 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 of educational materials or equipment used for classroom instruction limited to books, workbooks, computers, computer software, films, videos, and audio tapes."

AMENDMENT NO. 26

On page 22, at the beginning of line 11, insert "(r)[RESERVED]"

AMENDMENT NO. 27

On page 22, at the beginning of line 15, insert "(s)[RESERVED]"

AMENDMENT NO. 28

On page 22, at the beginning of line 28, insert "(t)[RESERVED]"

AMENDMENT NO. 29

On page 23, at the beginning of line 4, insert "(u)[RESERVED]"

AMENDMENT NO. 30

On page 23, delete lines 9 through 28 and delete page 24 in its entirety and on page 25, delete line 1 through 3 and insert in lieu thereof the following:

"(v) For purposes of the imposition of sales and use taxes imposed or levied by all taxing authorities in the state, in the case of the sale or other disposition by a dealer of any cellular, PCS, or wireless telephone, or any electronic accessories that are physically connected with such telephones and personal communication devices used in connection with the sale or use of mobile telecommunications services, the term "retail sale" or "sale at retail" shall mean and include the sale or any other disposition of such cellular, PCS, or wireless telephone, any electronic accessories that are physically connected with such telephones and personal communication devices by the dealer to the purchaser, but shall not mean or include the

withdrawal, use, distribution, consumption, storage, donation, or any other disposition of any such cellular, PCS, or wireless telephone, any electronic accessories that are physically connected with such telephones, and personal communication devices by the dealer.

(w) For purposes of the imposition of sales and use taxes imposed or levied by any political subdivision of the state, in the case of the sale or other disposition by a dealer of any cellular telephone, PCS telephone, wireless telephone, or other wireless personal communication device that is used in connection with the sale or use of mobile telecommunications services, or any electronic accessory that is physically connected with any such telephone or personal communication device, the term "retail sale" or "sale at retail" shall mean and include the sale or any other disposition of any such telephone, other personal communication device, or electronic accessory.

(x) For purposes of the sales and use tax imposed by the state or any political subdivision whose boundaries are coterminous with those of the state, the terms "retail sale" or "sale at retail" shall not include the following:

(i) ~~The sale or purchase by a person consumer of any fuel or gas, including but not limited to butane and propane for residential use by that consumer.~~

(ii) ~~Beginning July 1, 2008, the sale or purchase by any person of butane and propane.~~

(y)(i) ~~Solely for the purposes of sales and use taxes levied by the state or any political subdivision whose boundaries are coterminous with those of the state, the term "sale at retail" shall not include the sale of manufacturing machinery and equipment used or consumed in this state to manufacture, produce, or extract unblended biodiesel through March 30, 2016.~~

(ii) As used in this Subparagraph, the following words and phrases have the meaning ascribed to them:

(aa) "Manufacturing machinery and equipment" means tangible property used or consumed, or held for use or consumption, as an integral part of a biodiesel manufacturing, production, or extraction facility, process, or item of equipment. Property shall be considered to be an integral part of such biodiesel manufacturing, production, or extraction facility, process, or item of equipment only if such property is used or consumed directly in the manufacturing, production, or extraction process or is part of, physically attached to, or otherwise directly associated with such property. Property, the installation of which is reasonably necessary for the proper installation, operation, maintenance of property which directly results in such manufacturing, production, or extraction shall be considered as directly associated with such property.

(bb) "Unblended biodiesel" means a fuel comprised of mono-alkyl esters of long chain fatty acids derived from vegetable oils or animal fats, designated B100, and meeting the requirements of the definition provided for in D 6751 of the American Society of Testing and Materials (ATDM D 6751), before such fuel is blended with a petroleum-based diesel fuel."

AMENDMENT NO. 31

On page 25, at the beginning of line 4, insert "(z)[RESERVED]"

AMENDMENT NO. 32

On page 25, at the beginning of line 16, insert "(aa)[RESERVED]"

AMENDMENT NO. 33

On page 26, at the beginning of line 1, insert "(bb)[RESERVED]"

AMENDMENT NO. 34

On page 26, delete lines 5 through 19 in their entirety and insert in lieu thereof the following:

"(cc) For purposes of the sales and use tax imposed by the state or any political subdivision of the state, the terms "retail sale" or "sale at retail" shall not mean or include the purchase of textbooks and course-related software by a nonprofit private postsecondary academic degree-granting institution, accredited by a national or regional commission that is recognized by the United States Department of Education and is licensed by the Board of Regents, which institution has its main location within this state and offers only online instruction, when all of the following apply:

(i) The textbooks and course-related software are physically outside of this state when purchased from a vendor outside of this state and then imported into this state.

(ii) The first student use of the textbooks and course-related software occurs outside of this state.

(iii) The textbooks and course-related software are provided to the student free of charge."

AMENDMENT NO. 35

On page 26, at the beginning of line 20, insert "(dd)[RESERVED]"

AMENDMENT NO. 36

On page 26, at the beginning of line 27, insert "(ee)[RESERVED]"

AMENDMENT NO. 37

On page 27, delete lines 8 through 12 in their entirety and insert in lieu thereof the following:

"(ff) For purposes of sales taxes imposed by the state or any political subdivision of the state, the term "retail sale" or "sale at retail" shall not include sales of tangible personal property by the Military Department, state of Louisiana, which occur on an installation or other property owned or operated by the Military Department."

AMENDMENT NO. 38

On page 27, at the beginning of line 13, insert "(gg)[RESERVED]"

AMENDMENT NO. 39

On page 27, at the beginning of line 18, insert "(hh)[RESERVED]"

AMENDMENT NO. 40

On page 28, delete lines 16 through 29 in their entirety and insert in lieu thereof the following:

"(c) "Sales price" shall not include the first fifty thousand dollars of the sale price of new farm equipment used in poultry production through March 30, 2016.

(d) Notwithstanding any other provision of law to the contrary, for purposes of state and political subdivision sales and use tax, the "sales price" of refinery gas, except for feedstock, not ultimately consumed as an energy source by the person who owns the facility in which the refinery gas is created as provided for in Subparagraph (18)(d) of this Section, but sold to another person, whether at retail or wholesale, shall be fifty-two cents per thousand cubic feet multiplied by a fraction the numerator of which shall be the posted price for a barrel of West Texas Intermediate Crude Oil on December first of the preceding calendar year and the denominator of which

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shall be twenty-nine dollars, and provided further that such sales price shall be the maximum value placed upon refinery gas by the state and by any political subdivision under any authority or grant of power to levy and collect sales or use taxes, and such sale shall be taxable."

AMENDMENT NO. 41

On page 29, at the beginning of line 1, insert "(e)[RESERVED]"

AMENDMENT NO. 42

On page 29, at the beginning of line 10, insert "(f)[RESERVED]"

AMENDMENT NO. 43

On page 29, delete lines 13 through 29 in their entirety and on page 30, delete lines 1 through 8 in their entirety and insert in lieu thereof the following:

"(g) For purposes of the imposition of sales and use taxes imposed or levied by all taxing authorities in the state, in the case of the retail sale by a dealer of any cellular, PCS, or wireless telephone, any electronic accessories that are physically connected with such telephones and personal communications devices used in connection with the sale or use of mobile telecommunications services, as defined in R.S. 47:301(10)(v), the term "sales price" shall mean and include only the amount of money, if any, actually received by the dealer from the purchaser for each such cellular, PCS, or wireless telephone and any electronic accessories that are physically connected with such telephones and personal communication devices, but shall not include (i) any amount received by the dealer from the purchaser for providing mobile telecommunications services, or (ii) any commissions, fees, rebates, or other amounts received by the dealer from any source other than the purchaser as a result of or in connection with the sale of the cellular, PCS, or wireless telephone, any electronic accessories that are physically connected with such telephones and personal communication devices.

(h) For the purpose of the imposition of sales and use tax imposed or levied by all taxing authorities in the state of any cellular, PCS, or wireless telephone used in connection with the sale or use of mobile telecommunications services, as defined in R.S. 47:301(10)(v), after January 1, 2002, the term "sales price" shall mean and include the greater of (i) the amount of money actually received by the dealer from the purchaser for each such telephone, or (ii) twenty-five percent of the cost of such telephone to the dealer, but shall not include any amount received by the dealer from the purchaser for providing mobile telecommunications services or any commissions, fees, rebates, or other amounts received by the dealer from any source other than the purchaser as a result of or in connection with the sale of the telephone."

AMENDMENT NO. 44

On page 30, at the beginning of line 9, insert "(i)[RESERVED]"

AMENDMENT NO. 45

On page 30, at the beginning of line 20, insert "(j)[RESERVED]"

AMENDMENT NO. 46

On page 31, at the beginning of line 5, insert "(k)[RESERVED]"

AMENDMENT NO. 47

On page 33, delete lines 2 through 5 in their entirety and insert in lieu thereof the following:

"entertainment, athletic, or recreational facilities; but the term "sales of services" shall not include membership fees or dues of nonprofit, civic organizations, including by way of illustration and not of limitation the Young Men's Christian Association, the Catholic Youth Organization, and the Young Women's Christian Association. Further, "sales of services" shall not include the sale of admissions to entertainment events furnished by recognized domestic nonprofit charitable, educational and religious organizations when the entire proceeds from such sales, except for necessary expenses connected with the entertainment events, are used for the purposes for which the organizations furnishing the events were organized."

AMENDMENT NO. 48

On page 34, line 13, change "(g)(i)(aa)" to "(g)(i)(aa)"

AMENDMENT NO. 49

On page 34, delete lines 17 through 28 in their entirety, on page 35, delete lines 1 through 5 in their entirety, and in lieu thereof, insert the following:

"(bb)(I) For purposes of the sales and use tax levied by the state and by tax authorities in East Feliciana Parish, charges for the furnishing of repairs to tangible personal property shall be excluded from sales of services, as defined in this Subparagraph, when the repaired property is (1) delivered to a common carrier or to the United States Post Office for transportation outside the state, or (2) delivered outside the state by use of the repair dealer's own vehicle or by use of an independent trucker. However, as to aircraft, delivery may be by the best available means. This exclusion shall not apply to sales and use taxes levied by any other parish, municipality or school board. However, any other parish, municipality or school board may apply the exclusion as defined in this Subparagraph to sales or use taxes levied by any such parish, municipality, or school board. Offshore areas shall not be considered another state for the purpose of this Subparagraph.

(II) For purposes of the sales and use tax levied by the tax authorities in Calcasieu Parish, charges for the furnishing of repairs to aircraft shall be excluded from sales of services, as defined in this Subparagraph, provided that the repairs are performed at an airport with a runway that is at least ten thousand feet long, one hundred sixty feet wide, and fourteen inches thick."

AMENDMENT NO. 50

On page 35, at the beginning of line 24, insert "(h)[RESERVED]"

AMENDMENT NO. 51

On page 35, delete lines 27 through 29 in their entirety, on page 36, delete lines 1 through 5 in their entirety, and in lieu thereof, insert the following:

"(i) Solely for purposes of the sales and use tax levied by the state, the furnishing of telecommunications services for compensation, in accordance with the provisions of R.S. 47:301.1. Local political subdivisions are prohibited from levying a sales and use tax on telecommunications services not in effect on July 1, 1990, provided, however, that the provisions of this Subparagraph shall not be construed to prohibit the levy or collection of any franchise, excise, gross receipts, or similar tax or assessment by any political subdivision of the state as defined in Article VI, Section 44(2) of the Constitution of Louisiana."

AMENDMENT NO. 52

On page 36, at the beginning of line 6, insert "(j)[RESERVED]"

AMENDMENT NO. 53

On page 36, at the beginning of line 12, insert "(k)[RESERVED]"

AMENDMENT NO. 54

On page 37, delete lines 12 through 29 and on page 38, delete lines 1 through 4 and insert in lieu thereof the following:

"(c) The term "tangible personal property" shall not include the repair of a vehicle by a licensed motor vehicle dealer which is performed subsequent to the lapse of the applicable warranty on that vehicle and at no charge to the owner of the vehicle. For the purpose of assessing a sales and use tax on this transaction, no valuation shall be assigned to the services performed or the parts used in the repair.

(d)(i) Notwithstanding any provision of law to the contrary and solely for purposes of state sales and use tax, any sale of a prepaid calling service or prepaid wireless calling service, or both, shall be deemed to be the sale of tangible personal property.

(ii) Prepaid calling services and prepaid wireless calling services shall be subject to the tax imposed by this Chapter if the sale takes place in this state. If the customer physically purchases a prepaid calling service or prepaid wireless calling service at the vendor's place of business, the sale is deemed to take place at the vendor's place of business. If the customer does not physically purchase the service at the vendor's place of business, the sale of a prepaid calling service or prepaid wireless calling service is deemed to take place at the first of the following locations that applies to the sale:

(aa) The customer's shipping address, if the sale involves a shipment.

(bb) The customer's billing address.

(cc) Any other address of the customer that is known by the vendor.

(dd) The address of the vendor or, alternatively in the case of a prepaid wireless calling service, the location associated with the mobile telephone number."

AMENDMENT NO. 55

On page 38, at the beginning of line 13, insert "(f)[RESERVED]"

AMENDMENT NO. 56

On page 39, at the beginning of line 17, insert "(h)[RESERVED]"

AMENDMENT NO. 57

On page 40, at the beginning of line 7, insert "(i)[RESERVED]"

AMENDMENT NO. 58

On page 42, delete lines 25 through 28 and delete pages 43 and 44 in their entirety and insert in lieu thereof the following:

"(j) The term "tangible personal property", for purposes of the payment of sales and use taxes levied by all tax authorities in the state, shall not include materials used directly in the collection, separation, treatment, testing, and storage of blood by nonprofit blood banks and nonprofit blood collection centers.

(k) The term "tangible personal property" for purposes of the sales and use taxes imposed by all tax authorities in this state shall not include apheresis kits and leuko reduction filters used by nonprofit blood banks and nonprofit blood collection centers.

(l) For purposes of the sales and use tax imposed by the state of Louisiana, by a political subdivision whose boundaries are coterminous with those of the state, or by all political subdivisions of the state and without regard to the nature of the ownership of the ground, tangible personal property shall not include other constructions permanently attached to the ground which shall be treated as immovable property.

(m)(i) Notwithstanding any other provision of law to the contrary, for purposes of the sales and use tax levied by the state or any political subdivision whose boundaries are coterminous with those of the state, the term "tangible personal property" shall not include machinery and equipment used by a motor vehicle manufacturer with a North American Industry Classification System (NAICS) Code beginning with 3361, or by a glass container manufacturer with a NAICS Code of 327213, through March 30, 2016. This exclusion shall be subject to the definitions and requirements of Item (3)(i)(ii) of this Section.

(ii) A political subdivision may provide for a sales and use tax exemption for the sales, cost, or lease or rental price of manufacturing machinery and equipment as provided for in this Section, either effective upon adoption or enactment or phased in over a period of time, or effective for a certain period of time or duration, all as set forth in the instrument, resolution, vote, or other affirmative action providing the exemption.

(iii) Notwithstanding any other provision of this Section, tooling in a compression mold process shall be considered manufacturing machinery and equipment for purposes of this Section.

(n)(i) For purposes of the imposition of the sales and use tax levied by the state, the term "tangible personal property" shall not include machinery and equipment purchased by the owner of a radio station located within the state that is licensed by the Federal Communications Commission for radio broadcasting, through March 30, 2016, if the owner is either of the following:

(aa) An individual domiciled in the state who owns a business with substantially all of its assets located in the state and substantially all of its payroll paid in the state.

(bb) A business entity with substantially all of its assets located in the state and substantially all of its payroll paid in the state; provided that the business entity is not owned or controlled or is otherwise an affiliate of a multi-state business entity and is not owned or controlled by an individual who is not domiciled in the state.

(ii) "Radio broadcasting" means the sound transmission made via electromagnetic waves for direct sound reception by the general public.

(o)(i) For purposes of the imposition of the sales and use tax levied by the state and any political subdivision whose boundaries are coterminous with those of the state, through March 30, 2016, the term "tangible personal property" shall not include machinery and equipment as defined in and subject to the requirements of R.S. 47:301(3)(i)(ii) which is purchased by a utility regulated by the Public Service Commission or the council of the City of New Orleans. For the purposes of this Paragraph, the term "utility" shall mean a person regulated by the Public Service Commission or the council of the City of New Orleans who is assigned a North American Industrial Classification System Code 22111, Electric Power Generation, as it existed in 2002. Such utility shall also be considered a "manufacturer" for purposes of R.S. 47:301(3)(i)(ii).

(ii) For purposes of this Subparagraph, a political subdivision whose boundaries are not coterminous with those of the state may provide for a sales and use tax exclusion for machinery and equipment as defined in and subject to the requirements of R.S. 47:301(3)(i)(ii) which is purchased by a utility regulated by the

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Public Service Commission or the council of the city of New Orleans."

AMENDMENT NO. 59

On page 45, at the beginning of line 1, insert "(p)[RESERVED]"

AMENDMENT NO. 60

On page 45, at the beginning of line 4, insert "(q)[RESERVED]"

AMENDMENT NO. 61

On page 45, delete lines 10 through 29 and insert in lieu thereof the following:

"(18)(a)(i) Solely for purposes of the imposition of the state sales and use tax, "use" means and includes the exercise of any right or power over tangible personal property incident to the ownership thereof, except that it shall not include the sale at retail of that property in the regular course of business or the donation to a school in the state which meets the definition provided in R.S. 17:236 or to a public or recognized independent institution of higher education in the state of property previously purchased for resale in the regular course of a business. The term "use" shall not include the purchase, the importation, the consumption, the distribution, or the storage of automobiles to be leased in an arm's length transaction, nor shall the term "use" include the donation of food items to a food bank as defined in R.S. 9:2799(B).

(ii) For purposes of the imposition of the sales and use tax levied by a political subdivision or school board, "use" shall mean and include the exercise of any right or power over tangible personal property incident to the ownership thereof, except that it shall not include the sale at retail of that property in the regular course of business or the donation to a school in the state which meets the definition provided in R.S. 17:236 or to a public or recognized independent institution of higher education in the state of property previously purchased for resale in the regular course of a business. The term "use" shall not include the donation of food items to a food bank as defined in R.S. 9:2799(B)."

AMENDMENT NO. 62

On page 46, at the beginning of line 1, change "~~(iii)~~(i)" to "(iii)"

AMENDMENT NO. 63

On page 46, at the beginning of line 28, change "~~(iv)~~(ii)" to "(iv)"

AMENDMENT NO. 64

On page 47, delete lines 19 through 22 and insert in lieu thereof the following:

"(c) For purposes of state and political subdivision sales and use tax, "use" shall not include the exercise of any right or power by a free hospital over items, including but not limited to supplies and equipment, which are reasonably necessary for the operation of the free hospital."

AMENDMENT NO. 65

On page 48, delete lines 1 through 19 and insert in lieu thereof the following:

"(ii) Except as provided in Item (iii) of this Subparagraph for refinery gas, for purposes of state and political subdivision use tax, "use" shall not include the storage, consumption, or the exercise of any other right of ownership over tangible personal property which is created or derived as a residue or byproduct of such processing. Such residue or byproduct shall include but shall not be limited to

catalyst cracker coke derived from crude oil, wood chips, bark, and liquor derived from the processing of sawlogs or pulpwood timber, or bagasse derived from sugarcane.

(iii) Notwithstanding any other provision of law to the contrary, and notwithstanding the provisions of this Subparagraph, "use" shall include the exercise of any right of ownership over the consumption, the distribution, and the storage for use or consumption in this state of refinery gas, except the sale to another person, whether at retail or wholesale, only if the refinery gas is ultimately consumed as an energy source by the person who owns the facility in which it is created and is not sold. Notwithstanding any other law to the contrary, the use of refinery gas shall be taxed at the cost price value provided in Subparagraph (3)(f) of this Section. If refinery gas, except for feedstock, is sold to another person, whether at retail, or wholesale, such sale shall be taxable and the sales price value shall be as provided for in Subparagraph (13)(d) of this Section. The provisions of this Item shall not apply to feedstocks."

AMENDMENT NO. 66

On page 48, at the beginning of line 20, insert "(e)[RESERVED]"

AMENDMENT NO. 67

On page 49, delete lines 4 through 7 in their entirety and insert in lieu thereof "(f)[RESERVED]"

AMENDMENT NO. 68

On page 49, at the beginning of line 8, insert "(g)[RESERVED]"

AMENDMENT NO. 69

On page 49, at the beginning of line 12, insert "(h)[RESERVED]"

AMENDMENT NO. 70

On page 49, delete lines 18 through 29 and on page 50, delete lines 1 through 12 and insert in lieu thereof the following:

(i) For purposes of the imposition of sales and use taxes imposed or levied by all taxing authorities in the state, in the case of the sale or any other disposition by a dealer of any cellular, PCS, or wireless telephone, any electronic accessories that are physically connected with such telephones and personal communications devices used in connection with the sale or use of mobile telecommunications services, as defined in R.S. 47:301(10)(v), the term "use" shall not include the withdrawal, use, distribution, consumption, storage, donation, or any other disposition of any such cellular, PCS, or wireless telephone, any electronic accessories that are physically connected with such telephones and personal communications devices by the dealer.

(j) For purposes of the imposition of sales and use taxes imposed or levied by any political subdivision of the state, in the case of the sale or any other disposition by a dealer of any cellular telephone, PCS telephone, wireless telephone, or other wireless personal communication device that is used in connection with the sale or use of mobile telecommunications services, as defined in R.S. 47:301(10)(w), or any electronic accessory that is physically connected with any such telephone or personal communications device, the term "use" shall not include the withdrawal, use, distribution, consumption, storage, donation, or any other disposition of any such telephone or electronic accessory by the dealer.

(k) Solely for purposes of the sales and use tax levied by the state ~~or any political subdivision whose boundaries are coterminous with those of the state~~, the term "use" shall not include the purchase, the use, the consumption, the distribution, the storage for use or consumption, or the exercise of any right or power over

manufacturing machinery and equipment used or consumed in this state to manufacture, produce or extract unblended biodiesel."

AMENDMENT NO. 71

On page 50, at the beginning of line 13, insert "(l)[RESERVED]"

AMENDMENT NO. 72

On page 50, at the beginning of line 23, insert "(m)[RESERVED]"

AMENDMENT NO. 73

On page 51, at the beginning of line 18, insert "(o)[RESERVED]"

AMENDMENT NO. 74

On page 51, at the beginning of line 21, insert "(p)[RESERVED]"

AMENDMENT NO. 75

On page 51, between lines 27 and 28, insert the following:

"(28)(a) For purposes of the imposition of the lease or rental tax levied by the state ~~and any political subdivision whose boundaries are coterminous with those of the state~~, the "gross proceeds", "monthly lease or rental price paid", and "monthly lease or rental price contracted or agreed to be paid" for machinery and equipment used by a manufacturer in a plant facility predominately and directly in the actual manufacturing for agricultural purposes or the actual manufacturing process of an item of tangible personal property, including, but not limited to rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, haybalers, attachments and sprayers, clippers, cultivators, discs, plows, and spreaders, which is for ultimate sale to another and not for internal use, at one or more fixed locations within Louisiana shall be reduced as follows through March 30, 2016:

(i) For the period ending on June 30, 2005, by five percent.

(ii) For the period beginning July 1, 2005, and ending on June 30, 2006, by nineteen percent.

(iii) For the period beginning July 1, 2006, and ending on June 30, 2007, by thirty-five percent.

(iv) For the period beginning July 1, 2007, and ending on June 30, 2008, by fifty-four percent.

(v) For the period beginning July 1, 2008, and ending on June 30, 2009, by sixty-eight percent.

(vi) For all periods beginning on or after July 1, 2009, the sales price shall be reduced by one hundred percent.

(b) For purposes of this Paragraph, "machinery and equipment", "manufacturer", "manufacturing", "manufacturing for agricultural purposes", "plant facility", and "used directly" shall have the same meaning as defined in R.S. 47:301(3)(i)(ii).

(c) No person shall be entitled to purchase, use, lease, or rent machinery or equipment as defined herein without payment of the tax imposed by R.S. 47:302, 321, and 331 before receiving a certificate of exclusion from the secretary of the Department of Revenue certifying that he is a manufacturer as defined herein.

(d) The secretary of the Department of Revenue is hereby authorized to adopt rules and regulations in order to administer the exclusion provided for in this Subparagraph.

(e) The manufacturer's exemption certificate granted by the Department of Revenue shall serve as a substitute for the sales tax exemption for certain farm equipment.

* * *

AMENDMENT NO. 76

On page 52, lines 11, 20, and 27, delete the extra parentheses ")"

AMENDMENT NO. 77

On page 53, delete lines 11 through 16 in their entirety and insert the following:

"A.(1) The gross proceeds derived from the sale in this state of livestock, poultry, and other farm products direct from the farm are exempted from the tax levied by taxing authorities, provided that such sales are made directly by the producers. When sales of livestock, poultry, and other farm products are made to consumers by any person other than the producer, they are not exempted from the tax imposed by taxing authorities."

AMENDMENT NO. 78

On page 53, at the beginning of line 26, insert "(2)"

AMENDMENT NO. 79

On page 55, delete lines 26 through 29 and insert in lieu thereof the following:

"B. For purposes of the sales and use tax of all taxing authorities, the "use tax," as defined herein, shall not apply to livestock and livestock products, to poultry and poultry products, to farm, range and agricultural products when produced by the farmer and used by him and members of his family."

AMENDMENT NO. 80

On page 56, delete lines 1 through 4 and insert in lieu thereof the following:

"C. For purposes of the sales and use tax of all taxing authorities, where a part of the cost price of a motor vehicle is represented by a motor vehicle returned to the dealer's inventory, the use tax is payable on the total cost price less the wholesale value of the article returned."

AMENDMENT NO. 81

On page 56, delete line 10 and insert in lieu thereof the following:

"(b) steam, for purposes of the state sales and use tax, shall be exempt as provided in R.S. 47:305.72."

AMENDMENT NO. 82

On page 56, line 11, after "Water" delete "(not including" and insert "(excluding"

AMENDMENT NO. 83

On page 56, line 12, after "containers," delete the remainder of the line and insert the following:

"for purposes of the state sales and use tax, shall be exempt as provided in R.S. 47:305.72).

AMENDMENT NO. 84

On page 56, delete lines 13 through 15 and insert in lieu thereof the following:

"(d) Electric power or energy and any materials or energy sources used to fuel the generation of electric power for resale or used by an industrial manufacturing plant for self-consumption or cogeneration, for purposes of the state sales and use tax, shall be exempt as provided in R.S. 47:305.72."

AMENDMENT NO. 85

On page 56, at the beginning of line 17, insert "(f)[RESERVED]"

AMENDMENT NO. 86

On page 56, delete lines 19 and 20 and insert in lieu thereof the following:

"(g) Natural gas, for purposes of the state sales and use tax, shall be exempt as provided in R.S. 47:305.72."

(h) All energy sources when used for boiler fuel except refinery gas, for purposes of the state sales and use tax, shall be exempt as provided in R.S. 47:305.72."

AMENDMENT NO. 87

On page 58, delete lines 9 through 12 and insert in lieu thereof the following:

"(u) Solely for purposes of the state sales and use tax, adaptive driving equipment and motor vehicle modifications prescribed for personal use by a physician, a licensed chiropractor, or a driver rehabilitation specialist licensed by the state."

AMENDMENT NO. 88

On page 58, at the beginning of line 13, insert "(2)[RESERVED]"

AMENDMENT NO. 89

On page 61, delete lines 23 through 27 and insert in lieu thereof the following:

"F. The sales, use and lease taxes imposed by taxing authorities shall not apply to the amounts paid by radio and television broadcasters for the right to exhibit or broadcast copyrighted material and the use of film, video or audio tapes, records or any other means supplied by licensors thereof in connection with such exhibition or broadcast and the sales and use tax shall not apply to licensors or distributors thereof."

AMENDMENT NO. 90

On page 63, delete lines 7 and 8 in their entirety, and insert the following:

** * *

§305.72. Exclusions and Exemptions; manufacturer's utilities

Manufacturer's utilities include the following energy sources when purchased by a manufacturer with a designation from the Louisiana Workforce Commission as North American Industrial Classification Code 31 through 33:

(1) Electric power or energy, any materials or energy sources used to either fuel the generation of electric power for resale or used by an industrial manufacturing plant for self-consumption or cogeneration.

(2) Steam.

(3) Water, excluding mineral and carbonated water, and any other water contained in a bottle or other receptacle.

(4) Natural gas.

(5) All energy sources, including pelletized paper waste, which energy source is for boiler fuel, by paper or wood products manufacturing facilities, for steelworks, or for a blast furnace. For purposes of this Paragraph "energy sources" does not include refinery gas.

(7) Purchases of butane and propane for nonresidential purposes

(8) Utilities used by steelworks and blast furnaces.

* * *

§315.6. Sales and use tax rebate; machinery and equipment

A. There is hereby established a program for the rebate of state sales and use taxes paid on the purchase of machinery and equipment by eligible businesses, to be administered by the secretary of the Department of Revenue. The program is established as a successor policy to various Louisiana state sales and use tax exemptions and exclusions for certain machinery and equipment for purposes of state taxes, which policy was repealed March 30, 2016.

B. The following types of business are eligible for the rebate.

(1) A person whose principal activity is manufacturing and who is assigned by the Louisiana Workforce Commission a North American Industrial Classification System code within the agricultural, forestry, fishing, and hunting Sector 11, the manufacturing Sectors 31 through 33, the information Sector 511110, Sectors 3211 through 3222, and Sector codes 113310, 327213, 3361, and Sector code 423930 as a recyclable material merchant wholesaler or shredding facility that is engaged in manufacturing activity.

(2) A person whose principal activity is manufacturing and who is not required to register with the Louisiana Workforce Commission for purposes of unemployment insurance, but who would be assigned a North American Industrial Classification System code within the agricultural, forestry, fishing, and hunting Sector 11, the manufacturing Sectors 31 through 33, the information Sector 511110, as determined by the Louisiana Department of Revenue from federal income tax data.

(3) A radio station located in Louisiana and owned by a Louisiana resident.

(4) A public utility regulated by the City of New Orleans.

C. Property eligible for a rebate of state sales and use taxes.

(1) The following types of machinery and equipment are eligible for the rebate:

(a) Property that is eligible for depreciation for federal income tax purposes and that is used as an integral part in the manufacturing of tangible personal property for sale.

(b) Property that is eligible for depreciation for federal income tax purposes and that is used as an integral part of the production, processing, and storing of food, fiber, or timber.

(c) Computers and software that are an integral part of the machinery and equipment used directly in the manufacturing process.

(d) Machinery and equipment necessary to control pollution at a plant facility where pollution is produced by the manufacturing operation.

(e) Machinery and equipment used to test or measure raw materials, property undergoing manufacturing, or a finished product, when such test or measurement is a necessary part of the manufacturing process.

(f) Machinery and equipment used by an industrial manufacturing plant to generate electric power for self consumption or cogeneration.

(g) Machinery and equipment used primarily to produce a news publication whether it is ultimately sold at retail or for resale or at no cost. Such machinery and equipment shall include but not be limited to all machinery and equipment used primarily in composing, creating, and other prepress operations, electronic transmission of pages from prepress to press, pressroom operations, and mailroom operations and assembly activities. The term "news publication" shall mean any publication issued daily or regularly at average intervals not exceeding three months, which contains reports of varied character, such as political, social, cultural, sports, moral, religious, or subjects of general public interest, and advertising supplements and any other printed matter ultimately distributed with or as a part of such publications.

(h) Machinery and equipment used or consumed in this state to manufacture, produce, or extract unblended biodiesel.

(2) The following types of machinery and equipment are ineligible for the rebate:

(a) A building and its structural components, unless the building or structural component is so closely related to the machinery and equipment that it houses or supports that the building or structural component can be expected to be replaced when the machinery and equipment are replaced.

(b) Heating, ventilation, and air-conditioning systems, unless their installation is necessary to meet the requirements of the manufacturing process, even though the system may provide incidental comfort to employees or serve, to an insubstantial degree, nonproduction activities.

(c) Tangible personal property used to transport raw materials or manufactured goods prior to the beginning of the manufacturing process or after the manufacturing process is complete.

(d) Tangible personal property used to store raw materials or manufactured goods prior to the beginning of the manufacturing process or after the manufacturing process is complete."

AMENDMENT NO. 91

On page 63, delete lines 9 through 19 in their entirety and insert the following:

"Section 2. R.S. 4:168 and 227, R.S. 40:582.1 through 582.7, R.S. 47:301.1(D), 305.6, 305.7, 305.8, 305.11, 305.13, 305.16, 305.17, 305.18, 305.19, 305.20, 305.25, 305.26, 305.28, 305.33, 305.37, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.49, 305.50(E)(1), 305.51, 305.52, 305.53, 305.54, 305.57, 305.58, 305.59, 305.60, 305.61, 305.62, 305.63, 305.64, 305.65, 305.66, 305.67, 305.68, 305.69, 305.70, 305.71, 306(A)(2), 306.1, 306.2, 315.1, 315.2, 315.3, 315.5, and 6001 are hereby repealed in their entirety.

AMENDMENT NO. 92

On page 63, delete lines 18 and 19 in their entirety

AMENDMENT NO. 93

On page 63, at the beginning of line 20, change "Section 6." to "Section 3." and after "The provisions of" delete "Sections 1 through 4 of" and change "this" to "This".

AMENDMENT NO. 94

On page 63, delete lines 22 through 25 in their entirety

AMENDMENT NO. 95

On page 63, at the beginning of line 26, change "Section 8." to "Section 4." and delete "Sections 1 through 4 and 6 through 8 of" and change "this" to "This".

On motion of Rep. Jim Morris, the amendments were adopted.

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

Privileged Report of the Committee on Enrollment

February 24, 2016

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. 13— BY REPRESENTATIVE ZERINGUE A RESOLUTION

To recognize Monday, February 29, 2016, as Rare Disease Day in the state of Louisiana.

Respectfully submitted,

CHRIS HAZEL
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. Henry, the rules were suspended to permit the Committee on Appropriations to meet on Thursday, February 25, 2016, and consider the following legislative instruments that were not listed on the weekly committee schedule as required by House Rule 14.23:

House Bill Nos. 111, 115, 118, and 119

Senate Bill No. 4

Senate Concurrent Resolution No. 2

Suspension of the Rules

On motion of Rep. Abramson, the rules were suspended to permit the Committee on Ways and Means to meet on Thursday, February 25, 2016, and consider the following legislative instruments that were not listed on the weekly committee schedule as required by House Rule 14.23:

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House Bill Nos. 36, 81, 98, 101, 104, 105, 114, 123, 124, and 125

House Concurrent Resolution No. 4

Adjournment

On motion of Rep. Billiot, at 8:25 P.M., the House agreed to adjourn until Thursday, February 25, 2016, at 10:00 A.M.

The Speaker of the House declared the House adjourned until 10:00 A.M., Thursday, February 25, 2016.

ALFRED W. SPEER
Clerk of the House