The House of Representatives was called to order at 1:31 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**

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<th>Mr. Speaker</th>
<th>Franklin</th>
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<td>Abraham</td>
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<td>White</td>
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<td>Edmonds</td>
<td>Landry, T.</td>
<td>Willmott</td>
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The Speaker announced that there were 103 members present and a quorum.

**Prayer**

Prayer was offered by Rep. Pugh.

**Pledge of Allegiance**

Rep. Bagley 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 March 2, 2016, was adopted.

**Petitions, Memorials, and Communications**

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

**Message from the Senate**

**HOUSE BILLS**

March 3, 2016

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

I am directed to inform your honorable body that the Senate has finally passed the following House Bills:

- House Bill No. 7
- Returned without amendments
- House Bill No. 30
- Returned with amendments
- House Bill No. 59
- Returned with amendments

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

**Message from the Senate**

**SENATE BILLS**

March 3, 2016

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

I am directed to inform your honorable body that the Senate has finally passed the following Senate Bills:

- Senate Bill Nos. 3, 15, and 22

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate
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.

Senate Bills and Joint Resolutions on First Reading

The following Senate Bills and Joint Resolutions on first reading were taken up, read, and, under a suspension of the rules, referred to committees, as follows:

**SENATE BILL NO. 3**

*BY SENATORS LAFLEUR AND ALARIO*  
AN ACT  
To amend and reenact R.S. 51:1781, 1787(A)(2)(a) and (3), and (B)(3)(e) and (5) and to enact R.S. 51:1787(A)(1.1) and (B)(3)(d), relative to incentives for businesses under the Louisiana Enterprise Zone Act; to provide with respect to the enterprise zone program; to provide for certain eligibility requirements; to provide for applicability; to provide for effectiveness; to provide relative to the sunset of the program; and to provide for related matters.  
Read by title.  
Under the rules, the above bill was referred to the Committee on Ways and Means.

**SENATE BILL NO. 15**

*BY SENATOR MORRELL*  
AN ACT  
To amend and reenact R.S. 47:1675(B) and to enact R.S. 47:1675(H)(1)(d), (e), (f), and (g), relative to refundable tax credits; to provide for the ordering of tax credits and payments; to provide relative to utilization of transferable tax credits in the Tax Credit Registry; to provide for an effective date; and to provide for related matters.  
Read by title.  
Under the rules, the above bill was referred to the Committee on Ways and Means.

**SENATE BILL NO. 22**

*BY SENATOR MORRELL*  
AN ACT  
To amend and reenact R.S. 39:467 and 468, and to enact R.S. 39:470 and 470.1, relative to sales and use tax exemptions for publicly owned facilities; to limit the application of the exemptions; to allocate a portion of the tax to Louisiana School of Math, Science, and the Arts and the New Orleans Center for Creative Arts; and to provide for related matters.  
Read by title.  
Under the rules, the above bill was referred to the Committee on Ways and Means.

Suspension of the Rules

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

Petitions, Memorials, and Communications

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

Message from the Senate

**ASKING CONCURRENCE IN SENATE CONCURRENT RESOLUTIONS**  
March 3, 2016

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

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

Senate Concurrent Resolution Nos. 6, 8, 9, and 10

Respectfully submitted,  
GLENN A. KOEPP  
Secretary of the Senate

Senate Concurrent Resolutions Lying Over

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

**SENATE CONCURRENT RESOLUTION NO. 6**

*BY SENATOR ALLAIN*  
A CONCURRENT RESOLUTION  
To establish a task force to meet and study state and local taxation laws with respect to local government funding from ad valorem taxes on inventory, ad valorem taxes on vessels in Outer Continental Shelf Lands Act Waters, and the state associated tax credits to identify state and local government funding sources that will fully fund local and state government and retain and improve the state's business competitiveness, and report its findings and recommendations.  
Read by title.  
On motion of Rep. Leger, and under a suspension of the rules, the above resolution was referred to the Committee on Ways and Means.

**SENATE CONCURRENT RESOLUTION NO. 8**

*BY SENATOR MORRELL*  
A CONCURRENT RESOLUTION  
To clarify that the intent of the Legislature was for Act 108 of the 2015 Regular Session to apply prospectively only.  
Read by title.  
On motion of Rep. Leger, and under a suspension of the rules, the above resolution was referred to the Committee on Ways and Means.

**SENATE CONCURRENT RESOLUTION NO. 9**

*BY SENATOR WALSWORTH*  
A CONCURRENT RESOLUTION  
To express the sincere and heartfelt condolences of the Legislature of Louisiana upon the death of James Donald "Don" Halsell.  
Read by title.  
On motion of Rep. Hoffmann, and under a suspension of the rules, the resolution was concurred in.
SENATE CONCURRENT RESOLUTION NO. 10—
BY SENATOR WALSWORTH
A CONCURRENT RESOLUTION
To express the sincere condolences of the Legislature of Louisiana
upon the death of William "Bill" Smith Jr.

Read by title.

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

Suspension of the Rules

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

House Concurrent Resolutions Returned
from the Senate with Amendments

The following House Concurrent Resolutions returned from
the Senate with amendments to be concurred in by the House were taken
up and acted upon as follows:

HOUSE CONCURRENT RESOLUTION NO. 2—
BY REPRESENTATIVES LANCE HARRIS, AMEDEE, BACALA, BARRAS,
BERTHELOT, TERRY BROWN, CONNICK, DEVILLIER, EDMONDS,
EMERSON, FALCÉON, GAROFALO, GISCLAIR, HAVARD, HODGES,
HOFFMANN, HORTON, HOWARD, JENKINS, NANCY LANDRY,
MAGEE, McFARLAND, MIGUEZ, GREGORY MILLER, JAY MORRIS,
PEARSON, PYLANT, RICHARD, SCHRODER, SEABAUGH, THIBAUT,
WILLMOTT, ZERINGUE, AND MIKE JOHNSON

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.

The above resolution was taken up with the amendments
proposed by the Senate.

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Finance to
Reengrossed House Concurrent Resolution No. 2 by Representative
Lance Harris

AMENDMENT NO. 1
On page 1, at the end of line 10, delete "by" and delete line 11 and
insert "on or before March 17, 2016."

AMENDMENT NO. 2
On page 3, delete line 4 and insert "Legislative Committee on the
Budget on or before March 17, 2016."

AMENDMENT NO. 3
On page 3, delete lines 19 through 21, and insert the following:

"Committee on the Budget on or before March 17, 2016, any
additional contract identified for"

AMENDMENT NO. 4
On page 3, delete line 28 and insert the following:
"Committee on the Budget on or before March 17, 2016, any
contracts that would otherwise be required"

AMENDMENT NO. 5
On page 3, line 30 delete "by March 14, 2016."

AMENDMENT NO. 6
On page 4, delete line 6, and insert "required to hold a meeting on or
before March 17."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Barrow to Reengrossed House
Concurrent Resolution No. 2 by Representative Lance Harris

AMENDMENT NO. 1
On page 3, at the beginning of line 9, change "information requested"
to "information which shall require a uniform method to evaluate the
contracts requested"

Rep. Lance Harris moved that the amendments proposed by the
Senate be concurred in.

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker           Franklin          Leger
Abraham               Gaines           Leopold
Adams                 Garofalo         Lyons
Amedee                Gisclair         Mack
Armes                 Glover           Magee
Bacala                Guinn            Marceille
Bagley                Hall             McFerland
Bagneris              Harris, J.       Miguez
Berthelet             Harris, L.       Miller, D.
Billiot               Havard           Miller, G.
Bishop                Hazel            Montoucet
Bouie                 Hensgens         Moreno
Brown, C.              Hilferty         Morris, Jay
Brown, T.             Hill             Morris, Jim
Carmody               Hodges           Norton
Carpenter             Hoffmann         Pearson
Carter, G.            Hollis           Pierre
Carter, R.            Horton           Pope
Carter, S.            Howard           Price
Chaney                Hunter           Pugh
Connick               Huval            Pylant
Coussan               Ivey            Reynolds
Cox                   Jackson          Richard
Cromer                James            Schexnayder
Danahey               Jefferson        Schroder
Davis                 Jenkins          Seabaugh
De Villier            Johnson, M.      Shadoin
Dwight                Johnson, R.      Smith
Edmonds               Jones            Stokes
Emerson               Landry, N.      Thibaut
The amendments proposed by the Senate were concurred in by the House.

Suspension of the Rules

On motion of Rep. Montoucet, the rules were suspended in order to take up and consider House Bills and Joint Resolutions on Third Reading and Final Passage at this time.

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:

**HOUSE BILL NO. 18—**

**BY REPRESENTATIVE MONTOUCET**

**AN ACT**

To amend and reenact R.S. 47:843(B) and (C)(3) and 851(B)(4)(b), relative to state excise taxes; to provide relative to the discounts for the reporting and remitting of excise taxes on certain tobacco products; to provide relative to the discount for stamping cigarettes; to reduce the amount of the discounts for the reporting and remitting of excise taxes and the stamping of cigarettes; to provide for an effective date; and to provide for related matters.

Read by title.

**Motion**

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

Suspension of the Rules

On motion of Rep. Leger, and under a suspension of the rules, the following bill was taken up out of its regular order at this time.

**HOUSE BILL NO. 14—**

**BY REPRESENTATIVE LEGER**

**AN ACT**

To enact R.S. 47:841(B)(7), relative to the tobacco tax; to provide with respect to the rate of the tax levied on cigarettes; to increase the rate of the tax levied on cigarettes; to provide with respect to the application of the tax on cigarettes in the inventory of certain retail and wholesale dealers; to provide for an effective date; and to provide for related matters.

Called from the calendar.

Read by title.

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

**HOUSE FLOOR AMENDMENTS**

Amendments proposed by Representative Lance Harris to Engrossed House Bill No. 14 by Representative Leger

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**AMENDMENT NO. 1**

On page 1, delete lines 4 and 5 in their entirety and insert "provide for an effective date; and to provide"

**AMENDMENT NO. 2**

On page 2, delete lines 1 through 9 in their entirety

**AMENDMENT NO. 3**

On page 2, at the beginning of line 10, delete "Section 3." and insert "Section 2."

On motion of Rep. Lance Harris, the amendments were adopted.

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

**ROLL CALL**

The roll was called with the following result:

**YEAS**

Mr. Speaker Gaines Mack
Abraham Garofalo Magee
Abramson Gisclair Marcelle
Adams Glover McFarland
Anders Hall Miller, D.
Bacala Harris, J. Miller, G.
Bagneris Harris, L. Montoucet
Billiot Henry Moreno
Bouie Hilferty Morris, Jay
Broadwater Hill Morris, Jim
Brown, C. Hoffmann Norton
Carmody Hollis Pearson
Carpenter Horton Pierre
Carter, G. Hunter Pope
Carter, R. Jackson Price
Carter, S. James Pugh
Chaney Jefferson Pyant
Cox Jenkins Reynolds
Cromer Johnson, R. Shadin
Danahey Jones Smith
Davis Landry, T. Stokes
De Villier LeBas Thibaut
Dwight Leger White
Falconer Leopold Zeringue
Foil Lyons

Total - 74

**NAYS**

Amedee Emerson Landry, N.
Armes Guinn Miguez
Bagley Havard Richard
Berthelot Hazel Schexnayder
Bishop Hensgens Schroder
Brown, T. Howard Seabaugh
Connick Hual Talbot
Coussan IveyWillmott
Edmonds Johnson, M.

Total - 26

**ABSENT**

Hodges Simon
Franklin Lopinto

Total - 4

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

The title of the above bill was read and adopted.
Rep. Leger 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.

Consent to Correct a Vote Record

Rep. Henry requested the House consent to record his vote on final passage of House Bill No. 14 as yea, which consent was unanimously granted.

HOUSE BILL NO. 19—
BY REPRESENTATIVE JAMES
AN ACT
To amend and reenact R.S. 47:601(A)(3) and (C)(1), relative to corporate franchise tax; to provide relative to the entities to which the tax applies; to provide for applicability; to provide for an effective date; and to provide for related matters.

Calculated from the calendar.

Read by title.

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

HOUSE FLOOR AMENDMENTS
Amendments proposed by Representatives James and Stokes to Engrossed House Bill No. 19 by Representative James

AMENDMENT NO. 1
On page 1, line 2, after "reenact" delete the remainder of the line and insert "R.S. 12:1368 and R.S. 47:601(A)(3) and (C)(1), 602(G), and 611 and to enact R.S. 47:601(C)(3) and 602(H), relative to corporate franchise tax; to"

AMENDMENT NO. 2
On page 1, at the beginning of line 4, insert "to provide for certain deductions for taxable capital; to provide for initial payment of the franchise tax;"

AMENDMENT NO. 3
On page 1, between lines 5 and 6, insert the following:

"Section 1. R.S. 12:1368 is hereby amended and reenacted to read as follows:

§1368. Taxation

A limited liability company created under this Chapter or entering the state pursuant to this Chapter shall pay such taxes as are imposed by the laws of this state or any political subdivision thereof on domestic and foreign limited partnerships on an identical basis therewith. However, for state income and franchise tax purposes, a limited liability company shall be treated and taxed in the same manner that it is treated and taxed for federal income tax purposes."

AMENDMENT NO. 4
On page 1, at the beginning of line 6, change "Section 1." to "Section 2." and after "(C)(1)" delete the remainder of the line and insert ",602(G) and 611 are hereby amended and reenacted and R.S. 47:601(C)(3) and 602(H) are hereby enacted to read"

AMENDMENT NO. 5
On page 2, line 10, after "corporations" and before "for" insert "pursuant to 26 U.S.C. Subtitle A, Chapter 1, Subchapter C"
B. Notwithstanding the provisions of this Section, the initial tax of an entity in existence and actually conducting business in Louisiana during its previous calendar or fiscal year shall be calculated pursuant to R.S. 47:6009, based on its corporate books on the first day of the calendar or fiscal year in which the tax levied under this Chapter becomes due and shall be payable on or before the date otherwise required by this Section.

Section 3. The provisions of this Act shall be applicable to taxable periods beginning on or after January 1, 2016.

AMENDMENT NO. 8

On page 2, at the beginning of line 15, change "Section 3." to "Section 4."

AMENDMENT NO. 9

On page 3, line 20, between "by" and "multiplying" delete "the".

AMENDMENT NO. 10

On page 3, line 25, change "partnership" to "partnership".

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

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Broadwater to Engrossed House Bill No. 19 by Representative James

AMENDMENT NO. 1

On page 1, line 2, after "(C)(1)," delete the remainder of the line and insert "6006(A) and (B)(introductory paragraph), 6006.1(A) and (B), 6014(A), (B), and (C), 6020(D)(2)(a) and (3), 6022(D)(1)(introductory paragraph) and (E)(2), 6025(A)(1), 6032(A) and (D) and to repeal R.S. 47:51, 158, 246, Subparts A through D of Part II-A of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:287.2 through 287.95, 287.738, 287.745, and Chapter 5 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:601 through 618, relative to corporate tax; to"

AMENDMENT NO. 2

On page 1, line 3, after "applies;" and before "to provide" insert "to provide a credit against any Louisiana corporate income or corporation franchise tax for ad valorem taxes paid to political subdivisions on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities.

(2) Beginning January 1, 2019, the state corporate income and corporation franchise taxes shall be repealed; therefore, no corporate taxpayer shall be eligible for the credit provided for pursuant to the provisions of this Section. Corporate taxpayers shall be prohibited from applying for this credit against individual income taxes or any other taxes imposed in Title 47 of the Revised Statutes of 1950.

B. Credit for taxes paid by corporations shall be applied to state corporate income and corporation franchise taxes paid by unincorporated persons shall be applied to state personal income taxes. The secretary shall make a refund to the taxpayer in the amount to which he is entitled from the current collections of the taxes collected pursuant to Chapter 1 and Chapter 5 of Subtitle II. If the amount of the credit authorized pursuant to Subsection A of this Section exceeds the amount of tax liability for the tax year, the following amounts of the excess credit shall either be refundable or may be carried forward as a credit against subsequent Louisiana individual income or corporation franchise tax liability for a period not to exceed five years, as follows:

* * * * 

§6006.1. Tax credits for taxes paid with respect to vessels in Outer Continental Shelf Lands Act Waters

A. There shall be allowed a credit against any Louisiana individual income or corporation franchise tax for ad valorem taxes paid without protest to political subdivisions on vessels in Outer Continental Shelf Lands Act Waters as certified to the assessor pursuant to R.S. 47:1956(B) within the calendar year immediately preceding the taxable year of assessment of such vessel. For purposes of this Section, ad valorem taxes shall be deemed to be paid to political subdivisions when they are paid without protest either in money or by applying credits established pursuant to R.S. 47:2108.1.

B. Notwithstanding anything to the contrary in either Chapter T or Chapter 5 of Subtitle II of this Title, as amended, the following rules shall apply with respect to the application of the credit established in Subsection A of this Section:

(1) The credit for taxes paid by or on behalf of a corporation shall be applied against Louisiana corporate income and corporation franchise taxes of such corporation. However, any such credit allowable to any member of an affiliated group of corporations, as defined in Section 1504 of the Internal Revenue Code of 1954, as amended, shall be applied against Louisiana corporate income and corporation franchise taxes of such member and any other member of such affiliated group of corporations until the entire amount of the credit has been applied against such Louisiana corporate income taxes or corporation franchise taxes.

(2) The credit for taxes paid by an individual shall be applied against Louisiana personal income taxes.

(2) The credit for taxes paid by or on behalf of a corporation classified under Subchapter S of the Internal Revenue Code of 1954, as amended, as an S corporation shall be applied first against any Louisiana individual income or corporation franchise tax due by such S corporation, and the remainder of any such credit shall be allocated to the shareholder or shareholders of such S corporation in accordance with their respective interests and applied against the Louisiana income tax of such shareholder or shareholders of the S corporation.

§6006. Tax credits for local inventory taxes paid

A.1(a) There shall be allowed a credit against any Louisiana individual income or corporation franchise tax for ad valorem taxes paid to political subdivisions on inventory held by manufacturers, distributors, and retailers.
§6014. Credit for property taxes paid by certain telephone companies; fund

A. Pursuant to the provisions of this Section, there shall be allowed a credit against Louisiana corporation or individual income taxes and Louisiana corporation franchise tax, in an amount equal to forty percent of the aggregate ad valorem taxes paid to political subdivisions of this state after December 31, 2000, by a telephone company, as defined in R.S. 47:1851(Q), with respect to such telephone company’s public service properties, as defined in R.S. 47:1851(M), which are assessed by the Louisiana Tax Commission at twenty-five percent of fair market value pursuant to R.S. 47:1854.

B. The credit allowed under this Section shall be applied against any Louisiana individual income or corporation franchise tax shown on a return filed by a person as defined in R.S. 47:2, entitled to such credit as determined under Subsection C of this Section for income or franchise tax years ending on or after December 31, 2001.

C.(1) Notwithstanding any provision of law to the contrary, the following provisions shall apply with respect to the application of the credit established in Subsection A of this Section:

(1) The credit for ad valorem taxes paid by or on behalf of a corporation shall be applied against Louisiana corporation income and corporation franchise taxes of such corporation. However, any such credit allowable to any member of an affiliated group of corporations, as defined in Section 1504 of the Internal Revenue Code of 1986, as amended, shall be applied against Louisiana corporation income and corporation franchise taxes of such member and any other member of such affiliated group of corporations until the entire amount of the credit has been applied against such Louisiana corporation income taxes or corporation franchise taxes.

(2)(a) The credit for taxes paid by an individual shall be applied against the Louisiana individual income tax.

(2)(b) The credit for taxes paid by or on behalf of a partnership shall be allocated to the partners according to their distributive shares of partnership gross income and applied against any Louisiana individual income tax and corporation franchise tax liability of such partnership.

(3)(c) The character of the credit for taxes paid by or on behalf of a partnership or S corporation and allocated to the partners or shareholders, respectively, of such partnership or corporation, shall be determined as if such credit were incurred by such partners or shareholders, as the case may be in the same manner as incurred by the partnership or S corporation, as the case may be.

(4)(d) The credit for taxes paid by an estate or trust shall be applied against the Louisiana income tax imposed on estates and trusts.

(2) Beginning January 1, 2019, the state corporate income and corporation franchise taxes shall be repealed; therefore, no corporate taxpayer shall be eligible for the credit provided pursuant to the provisions of this Section. Corporate taxpayers shall be prohibited from applying this credit against individual income taxes or any other taxes imposed in Title 47 of the Revised Statutes of 1950.

§6020. Angel Investor Tax Credit Program

D. Tax credits.

(2)(a) An investor may apply for and, if qualified, be granted a credit on any individual income or corporation franchise tax liability owed to the state by the taxpayer seeking to claim the credit in the amount approved by the secretary of the department. The amount of the tax credit shall be based upon the amount of money invested by the investor in the Louisiana Entrepreneurial Business, which investment shall not exceed seven hundred twenty thousand dollars per year per business and one million four hundred forty thousand dollars total per business. Except as otherwise provided in Subparagraph (b) of this Paragraph, the credit shall be allowed against the individual income tax for the taxable period in which the credit is earned and the franchise tax for the taxable period following the period in which the credit is earned. The credits approved by the department shall be granted at the rate of twenty-five and two tenths percent of the amount of the investment with the credit divided in equal portions for five years.

(3)(a) All entities taxed as corporations for Louisiana income or corporation franchise tax purposes shall claim any credit allowed under this Section on their corporation income and corporation franchise tax return.

* * *
(b) Estates or trusts shall claim any credit allowed under this Section on their fiduciary income tax returns.

(c) Entities not taxed as corporations shall claim any credit allowed under this Section on the returns of the partners or members as follows:

(1) Corporate partners or members shall claim their share of the credit on their corporate income or corporation franchise tax returns.

(ii) Individual partners or members shall claim their share of the credit on their individual income tax returns.

(iii) Partners or members that are estates or trusts shall claim their share of the credit on their fiduciary income tax returns.


§6022. Digital interactive media and software tax credit

D. Tax credit; specific projects.

(1) For applications for state-certified productions submitted to the office prior to July 1, 2009, and subsequently approved by the office and secretary, there is hereby authorized a tax credit against state individual income tax which shall be earned by producers at the time funds are expended in Louisiana on a state-certified production as follows:


E. 

(2) For tax credits earned for expenditures made on or after January 1, 2012:

(a) The tax credits shall be refundable and allowed against the individual or corporate income tax liability of the financiers of the project in accordance with their share of the credit as provided for in the application for certification for the project. The credit shall be allowed for the taxable period in which expenditures eligible for a credit are expended as set forth in the final tax credit certification letter. Any excess of the credit over the income tax liability against which the credit may be applied shall constitute an overpayment, as defined in R.S. 47:1621(A), and the secretary of the Department of Revenue shall make a refund of such overpayment from the current collections of the taxes imposed by Chapter 1 of Subtitle II of this Title, as amended. The right to a refund of any such overpayment shall not be subject to the requirements of R.S. 47:1621(B).

(b) At the time of final certification of tax credits, a company may elect, on a one-time basis, to receive a rebate of the credits. The amount of the rebate shall be eighty-five percent of the face value of the credits. Upon receipt of the final tax credit certification letter and any necessary additional information, the secretary of the Department of Revenue shall make payment to the company, or its irrevocable designee, which may include but not be limited to a bank or other lender, in the amount to which he is entitled from the current collections of the taxes collected pursuant to Chapter 1 of Subtitle II of this Title, as amended

(c) Beginning January 1, 2019, the state corporate income and corporation franchise taxes shall be repealed; therefore, no corporate taxpayer shall be eligible for the credit provided for pursuant to the provisions of this Section. Corporate taxpayers shall be prohibited from applying this credit against individual income taxes or any other taxes imposed in Title 47 of the Revised Statutes of 1950.

§6025. Tax credit for Louisiana Citizens Property Insurance Corporation assessment

A.(1)(a) There shall be allowed a tax credit against Louisiana individual income tax due in a taxable year for seventy-two percent of the amount of surcharges, market equalization charges, or assessments paid by a taxpayer during the taxable year as a result of the 2005 regular assessment or the emergency assessments levied due to Hurricanes Katrina and Rita by Louisiana Citizens Property Insurance Corporation for the FAIR Plan and Coastal Plan, as they are defined in R.S. 22:2292.

(b) Beginning January 1, 2019, the state corporate income and corporation franchise taxes shall be repealed; therefore, no corporate taxpayer shall be eligible for the credit provided for pursuant to the provisions of this Section. Corporate taxpayers shall be prohibited from applying this credit against individual income taxes or any other taxes imposed in Title 47 of the Revised Statutes of 1950.

§6032. Tax credit for certain milk producers

A.(1) A resident taxpayer engaged in the business of producing milk for sale shall be allowed a refundable tax credit based on the amount of milk produced and sold. The credit may be claimed against any Louisiana individual income tax and the corporation franchise tax. The credit shall be allowed when the USDA Uniform Price in Federal Order Number 7 drops below the announced production price any time during the calendar year.

(2) Beginning January 1, 2019, the state corporate income and corporation franchise taxes shall be repealed; therefore, no corporate taxpayer shall be eligible for the credit provided for pursuant to the provisions of this Section. Corporate taxpayers shall be prohibited from applying this credit against individual income taxes or any other taxes imposed in Title 47 of the Revised Statutes of 1950.

D. The credit provided by this Section shall be earned on the last day of each calendar year and may be claimed against the individual income tax for the taxable year that includes the day on which the credit is earned or for the succeeding franchise tax year. The credit shall be prorated on a quarterly basis.

Section 3. R.S. 47:51, 158, 246, Subparts A through D of Part II-A of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:287.2 through 287.95, 287.738, 287.745, and Chapter 5 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:601 through 618, are hereby repealed in their entirety.

Section 4. The provisions of Section 1 of this Act shall be applicable to taxable periods beginning on or after January 1, 2017, but before January 1, 2019."

Section 5. The provisions of Sections 2 and 3 of this Act shall be applicable to taxable periods beginning on or after January 1, 2019."
Point of Order

Rep. Jones asked for a ruling from the Chair as to whether the above amendments were germane to the subject matter contained in the bill as introduced.

Ruling of the Chair

The Chair ruled that the above amendments were germane to the subject matter contained in the bill as introduced.

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

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. 19 by Representative James

AMENDMENT NO. 1

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

"(c) Nothing in this Subsection shall extend franchise tax liability to any limited liability company qualified and eligible to make an election to be taxed in accordance with the provisions of 26 U.S.C. Subtitle A, Chapter 1, Subchapter S on the first day of its fiscal or annual year."

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

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

**ROLL CALL**

The roll was called with the following result:

<table>
<thead>
<tr>
<th>YEAS</th>
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<tbody>
<tr>
<td>Abraham</td>
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<tr>
<td>Abrahamson</td>
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<td>Adams</td>
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<td>Anders</td>
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<td>Armes</td>
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<td>Bagneris</td>
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<td>Billiot</td>
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<tr>
<td>Bouie</td>
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<tr>
<td>Brown, C.</td>
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<td>Carpenter</td>
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<td>Carter, G.</td>
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<td>Carter, R.</td>
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<td>Chaney</td>
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<td>Connick</td>
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<td>Cox</td>
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<td>Danahay</td>
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<td>Falconer</td>
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<td>Franklin</td>
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<tr>
<td>Gaines</td>
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<td>Gisclair</td>
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<td>Total - 58</td>
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<th>NAYS</th>
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<tbody>
<tr>
<td>Mr. Speaker</td>
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<td>Amedee</td>
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<td>Bishop</td>
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<tr>
<td>Broadwater</td>
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<td>Total - 1</td>
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The Chair declared the above bill, not having received a two-thirds vote of the elected members, failed to pass.

Motion to reconsider pending.

**HOUSE BILL NO. 18—**

BY REPRESENTATIVE MONTOUCET

AN ACT

To amend and reenact R.S. 47:843(B) and (C)(3) and 851(B)(4)(b), relative to state excise taxes; to provide relative to the discounts for the reporting and remitting of excise taxes on certain tobacco products; to provide relative to the discount for stamping cigarettes; to reduce the amount of the discounts for the reporting and remitting of excise taxes and the stamping of cigarettes; to provide for an effective date; and to provide for related matters.

Called from the calendar.

Read by title.

Rep. Montoucet moved the final passage of the bill.

**ROLL CALL**

The roll was called with the following result:

<table>
<thead>
<tr>
<th>YEAS</th>
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<tbody>
<tr>
<td>Mr. Speaker</td>
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<tr>
<td>Abraham</td>
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<tr>
<td>Abrahamson</td>
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<td>Amedee</td>
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<td>Anders</td>
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<td>Bouie</td>
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<td>Broadwater</td>
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<td>Brown, C.</td>
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<td>Carpenter</td>
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<td>Carter, G.</td>
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<td>Carter, R.</td>
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<td>Chaney</td>
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<td>Connick</td>
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<td>Cox</td>
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<td>Danahay</td>
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<tr>
<td>Davis</td>
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<tr>
<td>Dwight</td>
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<td>Total - 67</td>
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<tr>
<th>NAYS</th>
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<tbody>
<tr>
<td>Bagley</td>
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<tr>
<td>Berthelot</td>
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<tr>
<td>Bishop</td>
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<tr>
<td>Total - 1</td>
</tr>
</tbody>
</table>

Mr. Speaker, Abraham, Abrahamson, Adams, Amedee, Anders, Armes, Bacala, Bagneris, Billiot, Bouie, Broadwater, Brown, Carpenter, Carter, Chaney, Connick, Cox, Danahay, Davis, Dwight

175
The Chair declared the above bill was finally passed.
The title of the above bill was read and adopted.

Rep. Montoucet 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.

Consent to Correct a Vote Record
Rep. Amedee requested the House consent to correct her vote on final passage of House Bill No. 18 from nay to yea, which consent was unanimously granted.

Suspension of the Rules
On motion of Rep. Abramson, and under a suspension of the rules, the following bill was taken up out of its regular order at this time.

HOUSE BILL NO. 71—
BY REPRESENTATIVES BARRAS, ABRAMSON, ADAMS, AMEDEE, BISHOP, BROADWATER, COX, DANAHAY, DAVIS, GLOVER, HILFERTY, HOFFMANN, JAMES, MAGGIE MILLER, NORTON, PEARSON, PUGH, STOKES, WILLMOTT, AND ZERINGUE
AN ACT
To amend and reenact R.S. 51:1787(A)(2)(a) and (3) and (B)(3)(a)(ii) and (c) and (5) and to enact R.S. 51:1787(A)(1)(c) and (B)(3)(d), relative to the Enterprise Zone Program; to provide for eligibility; to reduce the amount of certain tax credits; to provide for computation of average annual employment; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Called from the calendar.

Read by title.

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

HOUSE FLOOR AMENDMENTS
Amendments proposed by Representative Abramson to Engrossed House Bill No. 71 by Representative Barras

AMENDMENT NO. 1
On page 1, line 2, after ")3) and" and before ")and (5)" change ")B)(3)(a)(ii) and (c)" to ")B)(3)(c)"

AMENDMENT NO. 2
On page 1, line 3, after ")B)(3)(d)," and before ")relative" insert ")6), and (7)".

AMENDMENT NO. 3
On page 1, line 8, after ")3) and" and before ")and (5)" change ")B)(3)(a)(ii) and (c)" to ")B)(3)(c)"

AMENDMENT NO. 4
On page 1, line 9, after ")B)(3)(d)" and before ")are insert a comma ",&", and insert ")6), and (7)"

AMENDMENT NO. 5
On page 2, delete lines 1 through 8 in their entirety and insert the following:

tax credit granted pursuant to the provisions of this Paragraph shall not exceed one hundred thousand dollars per net new job created under this Chapter."

AMENDMENT NO. 6
On page 2, line 12, after ")new jobs" delete the remainder of the line and delete line 13 in its entirety and insert a period "."

AMENDMENT NO. 7
On page 2, line 15, after ")new job" and before ")shall delete ")and each retained full-time job"

AMENDMENT NO. 8
On page 2, line 25, after ")shall be" and before ")two" change ")one"

AMENDMENT NO. 9
On page 2, line 26, after ")unless" and before ")net" change ")each" to ")the" and at the beginning of line 26, delete ")meets" and delete line 27 in its entirety, and at the beginning of line 28, delete ")Subsection (B) of this Section," and insert ")was receiving Supplemental Nutrition Assistance Program (SNAP), Women, Infants, and Children (WIC), Medicaid, unemployment benefits, or any other benefits from a similar public assistance program, as provided for in rule by the Department of Economic Development, during the six-month period prior to employment."

AMENDMENT NO. 10
On page 4, delete lines 10 through 15 in their entirety and insert ")3)"

AMENDMENT NO. 11
On page 5, between lines 20 and 21, insert the following:

"(6) For purposes of R.S. 51:2456(B), a business shall be deemed to meet the enterprise zone hiring requirements and all other limitations, procedures, and requirements of this Section if the business creates a minimum of five new direct jobs in the third fiscal filing.

(7) For purposes of R.S. 51:3121(C)(4), a business shall be deemed to meet the enterprise zone hiring requirements and all other limitations, procedures, and requirements of this Section if the business creates a minimum of five new jobs in accordance with the program contract."

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

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

ROLL CALL
The roll was called with the following result:
YEAS

Mr. Speaker
Abraham
Abramson
Adams
Amedee
Anders
Armes
Bacala
Bagley
Bagneris
Berthelot
Billiot
Bishop
Boutie
Broadwater
Brown, C.
Brown, T.
Carmody
Carpenter
Carter, G.
Carter, R.
Carter, S.
Chaney
Connick
Coussan
Cox
Cromer
Danahay
Davis
De Villier
Dwight
Edmonds
Emerson
Falconer

Mr. Foil
Mr. Franklin
Mr. Gaines
Mr. Garofalo
Mr. Gisclair
Mr. Glover
Mr. Guinn
Mr. Hall
Mr. Harris, J.
Mr. Harris, L.
Mr. Havard
Mr. Hazel
Mr. Henry
Mr. Hensgens
Mr. Hilferty
Mr. Hill
Mr. Hodges
Mr. Hoffmann
Mr. Hollis
Mr. Horton
Mr. Howard
Mr. Hunter
Mr. Huval
Mr. Ivey
Mr. James
Mr. Jefferson
Mr. Jenkins
Mr. Johnson, M.
Mr. Johnson, R.
Mr. Jones
Mr. Landry, N.
Mr. Landry, T.
Mr. LeBas
Mr. Leger

Leopold
Lopinto
Lyons
Mack
Magee
Marcelle
McFarland
Miguez
Miller, D.
Miller, G.
Montoucet
Moreno
Morris, Jay
Morris, Jim
Norton
Pearson
Pierce
Price
Pugh
Pylant
Reynolds
Richard
Schexnayder
Shadoin
Smith
Stokes
Stibaut
White
Willmott
Zeringue

Total - 100

NAYS

Seabaugh

Total - 1

Seabaugh

ABSENT

Seabaugh

Total - 1

Schroder

Simon

Jackson

Total - 3

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. Abramson 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.

Consent to Correct a Vote Record

Rep. Mike Johnson requested the House consent to record his vote on final passage of House Bill No. 71 as yea, which consent was unanimously granted.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. Cox gave notice of his intention to call House Bill Nos. 27 and 28 from the calendar on Friday, March 4, 2016.

Notice of Intention to Call


Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. Leger gave notice of his intention to call House Bill Nos. 5, 32, 33, and 34 from the calendar on Friday, March 4, 2016.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. Thibaut gave notice of his intention to call House Bill No. 61 and House Concurrent Resolution No. 4 from the calendar on Friday, March 4, 2016.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. Jay Morris gave notice of his intention to call House Bill No. 64 from the calendar on Friday, March 4, 2016.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. Stokes gave notice of her intention to call House Bill Nos. 75, 76, 80, and 104 from the calendar on Friday, March 4, 2016.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. Thibaut gave notice of his intention to call House Bill Nos. 81, 114, and 125 from the calendar on Friday, March 4, 2016.

Privileged Report of the Committee on Enrollment

March 3, 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. 18—
BY REPRESENTATIVE ROBERT JOHNSON
A RESOLUTION
To express the condolences of the House of Representatives upon the death of retired Judge Harold Jude Brouillette of Marksville.

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.
Privileged Report of the Committee on Enrollment

March 3, 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 Bills have been properly enrolled:

HOUSE BILL NO. 7—

BY REPRESENTATIVES JACKSON AND LEBAS AND SENATOR THOMPSON

AN ACT

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

Respectfully submitted,

CHRIS HAZEL
Chairman

The above House Bills contained in the report were signed by the Speaker of the House and taken to the Senate by the Clerk and were signed by the President of the Senate and taken by the Clerk of the House to the Governor for executive approval.

Suspension of the Rules

On motion of Rep. Abramson, the rules were suspended to permit the Committee on Ways and Means to meet on Friday, March 4, 2016, and consider the following legislative instruments that were not listed on the weekly committee schedule as required by House Rule 14.23:

Senate Bill Nos. 15 and 22

Senate Concurrent Resolution Nos. 6 and 8

Adjournment

On motion of Rep. Billiot, at 2:57 P.M., the House agreed to adjourn until Friday, March 4, 2016, at 3:00 P.M.

The Speaker of the House declared the House adjourned until 3:00 P.M., Friday, March 4, 2016.

ALFRED W. SPEER
Clerk of the House