

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

SIXTEENTH 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

Thursday, March 3, 2016

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

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	Smith
Danahay	Johnson, M.	Stokes
Davis	Johnson, R.	Talbot
DeVillier	Jones	Thibaut
Dwight	Landry, N.	White
Edmonds	Landry, T.	Willmott

Emerson	LeBas	Zeringue
Falconer	Leger	
Foil	Leopold	
Total - 103		

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)(c) 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, under the rules.

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, under the rules.

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, FALCONER, 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	Gunn	Marcelle
Bagley	Hall	McFarland
Bagneris	Harris, J.	Miguez
Berthelot	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
Danahay	Jefferson	Schroder
Davis	Jenkins	Seabaugh
DeVillier	Johnson, M.	Shadoin
Dwight	Johnson, R.	Smith
Edmonds	Jones	Stokes
Emerson	Landry, N.	Thibaut

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16th Day's Proceedings - March 3, 2016

Falconer Foil Total - 96	Landry, T. LeBas	Willmott Zeringue
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NAYS

Total - 0

ABSENT

Abramson Anders Broadwater Total - 8	Simon Henry Lopinto	Talbot White
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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 MONTOU CET
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

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	Pylant
Cox	Jenkins	Reynolds
Cromer	Johnson, R.	Shadoin
Danahay	Jones	Smith
Davis	Landry, T.	Stokes
DeVillier	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	Huval	Talbot
Coussan	Ivey	Willmott
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.

Called 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~~ 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"

AMENDMENT NO. 6

On page 2, at the end of line 11, insert "Such entities shall be treated and taxed in the same manner that such entities are treated and taxed for federal income tax purposes."

AMENDMENT NO. 7

On page 2, delete lines 13 and 14 and insert the following:

"(3) For purposes of this Chapter, "corporation" shall mean a domestic corporation or foreign corporation as provided for in this Section.

* * *

§602. Determination of taxable capital

* * *

G. Holding company deduction

(1) Any corporation, as defined in R.S. 47:601(C), that is subject to the franchise tax imposed by R.S. 47:601(A) and that is not subject to R.S. 47:602(B), (C), (D), (E), or (F), that has one or more subsidiaries as defined hereinbelow, shall be entitled to deduct from its taxable capital, as defined in this Chapter, its investments in and advances to one or more subsidiaries, whether made directly or indirectly, in computing its franchise tax as provided herein.

(2) For purposes of this Subsection, "subsidiaries" shall be defined as any corporation, as provided for in R.S. 47:601(C), that is subject to the franchise tax imposed by R.S. 47:601(A), and in which at least eighty percent of the voting and nonvoting power of all classes of their stock, membership, partnership, or other ownership interests are owned, directly or indirectly, by a corporation subject to the franchise tax imposed by R.S. 47:601(A).

(3) The amount of the deductions allowed by this Subsection shall be the sum of the amounts determined by multiplying the parent corporation's investments in and advances to each subsidiary by each subsidiary's average ratio, as determined pursuant to R.S. 47:606.

(4) Any direct or indirect subsidiary of a regulated company, as provided for in R.S. 47:602(C), that directly owns at least eighty percent of the voting power of the stock, membership, partnership, or other ownership interests in a "public-utility company", as defined by the Public Utility Holding Company Act of 1935 prior to its repeal, may use the holding corporation deduction provided in this Subsection with respect to investments in and advances to subsidiary corporations or subsidiary limited liability companies to calculate its taxable capital.

(H) The deduction for "investments in and advances to" as provided for in this Section shall only include amounts included in the taxable capital of the recipient.

* * *

§611. Newly taxable corporation

A. Every corporation or other entity subject to the franchise tax shall pay only an initial tax of one-hundred and ten dollars in the first accounting period or fraction thereof in which it becomes subject to the tax levied herein. The tax is first due immediately on the corporation's becoming taxable under this Chapter and is payable on or before the fifteenth day of the third month after the month in which the tax is due. After the first closing of the corporate books, the tax is payable as provided in R.S. 47:609, subject to the minimum tax as provided in this Subsection.

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. 47:609, 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 repeal the corporate income tax; to repeal the corporation franchise tax; to repeal provisions relative to the computation of taxable income for purposes of the corporate income tax; to repeal provisions relative to certain deductions, including the federal deduction and net operating loss deduction; to repeal provisions with respect to the calculation of taxable capital for purposes of levying the corporate franchise tax; to provide with respect to the applicability of certain tax credits, exemptions and deductions against certain state taxes;"

AMENDMENT NO. 3

On page 2, delete lines 13 and 14 and insert the following:

"Section 2. R.S. 47:6006(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) are hereby amended and reenacted to read as follows:

§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.

(2)(b) There shall be allowed a credit against any Louisiana individual 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. Credit for 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.(1) Notwithstanding anything to the contrary in either Chapter I 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)(a) The credit for taxes paid by an individual shall be applied against Louisiana personal income taxes.

~~(3) 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 corporate income and corporation franchise taxes 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.~~

~~(4)(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 partners.

~~(5)(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 S 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.

~~(6)(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 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.

* * *

§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 for, and 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.

~~(3) The credit for taxes paid by or on behalf of a corporation classified under Subchapter S of the Internal Revenue Code of 1986, as amended, as an S corporation shall be applied first against any Louisiana corporation income and corporation franchise taxes 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.~~

~~(4)(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 partners.

~~(5)(c)~~ The credit for taxes paid by or on behalf of a limited liability company shall be allocated to the members according to their distributive shares of such limited liability company's gross income and applied against any Louisiana individual income tax and corporation franchise tax liability of such members; however, the credit for taxes paid by or on behalf of a limited liability company treated as a corporation for Louisiana income tax purposes may be applied against the Louisiana corporation income taxes of such limited liability company.

~~(6)(d)~~ The character of the credit for taxes paid by or on behalf of a partnership, S corporation, or limited liability company not treated as a corporation for Louisiana income tax purposes and allocated to the partners, shareholders, or members, respectively, of such partnership, S corporation, or limited liability company, shall be determined as if such credit were incurred by such partners, shareholders, or members, in the same manner as incurred by such partnership, S corporation, or limited liability company.

~~(7)(e)~~ 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 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.

* * *

§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)~~ Individuals shall claim any credit allowed under this Section on their individual income tax return.

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

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

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

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

~~(iii)~~(ii) 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 ~~companies or~~ 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 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."

AMENDMENT NO. 4

On page 2, at the beginning of line 15, change "Section 3." to "Section 6."

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 I, 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:

YEAS

Abraham	Glover	Marcelle
Abramson	Hall	Miller, D.
Adams	Harris, J.	Montoucet
Anders	Harris, L.	Moreno
Armes	Havard	Morris, Jay
Bagneris	Hensgens	Morris, Jim
Billiot	Hilferty	Norton
Bouie	Hill	Pearson
Brown, C.	Hoffmann	Pierre
Carpenter	Hunter	Pope
Carter, G.	Jackson	Price
Carter, R.	James	Pylant
Chaney	Jefferson	Reynolds
Connick	Jenkins	Shadoin
Cox	Johnson, R.	Smith
Danahay	Jones	Stokes
Falconer	Landry, T.	Thibaut
Franklin	LeBas	White
Gaines	Leger	
Gisclair	Lyons	

Total - 58

NAYS

Mr. Speaker	Edmonds	Leopold
Amedee	Emerson	Lopinto
Bacala	Foil	Mack
Bagley	Garofalo	Magee
Berthelot	Guinn	McFarland
Bishop	Hazel	Miguez
Broadwater	Henry	Miller, G.

Brown, T.	Hodges	Pugh
Carmody	Hollis	Richard
Carter, S.	Horton	Schexnayder
Coussan	Howard	Schroder
Cromer	Huval	Seabaugh
Davis	Ivey	Talbot
DeVillier	Johnson, M.	Willmott
Dwight	Landry, N.	Zeringue

Total - 45

ABSENT

Simon
Total - 1

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:

YEAS

Mr. Speaker	Falconer	Leger
Abraham	Foil	Lyons
Abramson	Franklin	Marcelle
Adams	Gaines	Miller, D.
Amedee	Gisclair	Miller, G.
Anders	Glover	Montoucet
Armes	Hall	Moreno
Bacala	Harris, J.	Morris, Jay
Bagneris	Havard	Morris, Jim
Billiot	Hilferty	Norton
Bouie	Hill	Pearson
Broadwater	Hoffmann	Pierre
Brown, C.	Hunter	Pope
Carmody	Huval	Price
Carpenter	Ivey	Pylant
Carter, G.	Jackson	Reynolds
Carter, R.	James	Shadoin
Chaney	Jefferson	Smith
Connick	Jenkins	Stokes
Cox	Johnson, R.	Thibaut
Danahay	Jones	White
Davis	Landry, T.	
Dwight	LeBas	

Total - 67

NAYS

Bagley	Hazel	Mack
Berthelot	Henry	Magee
Bishop	Hensgens	McFarland

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Brown, T.	Hodges	Miguez
Carter, S.	Hollis	Pugh
Coussan	Horton	Richard
DeVillier	Howard	Schexnayder
Edmonds	Johnson, M.	Seabaugh
Emerson	Landry, N.	Talbot
Guinn	Leopold	Willmott
Harris, L.	Lopinto	Zeringue
Total - 33		

ABSENT

Cromer	Garofalo
Schroder	Simon
Total - 4	

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, MAGEE, GREGORY 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 "thousand" change "two" to "one"

AMENDMENT NO. 9

On page 2, line 26, after "unless" and before "net" change "each" to "the" and at the end 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	Foil	Leopold
Abraham	Franklin	Lopinto
Abramson	Gaines	Lyons
Adams	Garofalo	Mack
Amedee	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	James	Shadoin
Cox	Jefferson	Smith
Cromer	Jenkins	Stokes
Danahay	Johnson, M.	Talbot
Davis	Johnson, R.	Thibaut
DeVillier	Jones	White
Dwight	Landry, N.	Willmott
Edmonds	Landry, T.	Zeringue
Emerson	LeBas	
Falconer	Leger	
Total - 100		

NAYS

Seabaugh
Total - 1

ABSENT

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

Pursuant to House Rule No. 8.26(A), Rep. Ivey gave notice of his intention to call House Bill Nos. 78, 79, 103, 106, and 117 from the calendar on Friday, March 4, 2016.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. Jackson gave notice of her intention to call House Bill Nos. 23, 24, 84, 101, and 121 from the calendar on Friday, March 4, 2016.

Notice of Intention to Call

Pursuant to House Rule No. 8.26(A), Rep. James gave notice of his intention to call House Bill Nos. 46 and 47 from the calendar on Friday, March 4, 2016.

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. Montoucet 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. Jay Morris 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. 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