

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

TWENTY-SECOND DAY'S PROCEEDINGS

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

House of Representatives
State Capitol
Baton Rouge, Louisiana

Wednesday, March 9, 2016

The House of Representatives was called to order at 10:21 A.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 Dr. Ken Ward, Coordinator of Chaplain Services.

Pledge of Allegiance

Rep. Dustin Miller 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 8, 2016, was adopted.

Speaker Pro Tempore Leger in the Chair

Speaker Barras in the Chair

Recess

On motion of Rep. Leger, the Speaker declared the House at recess until 1:00 P.M.

After Recess

Speaker Barras called the House to order at 1:42 P.M.

House Business Resumed

ROLL CALL

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

PRESENT

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

Cox	James	Seabaugh
Cromer	Jefferson	Shadoin
Danahay	Jenkins	Smith
Davis	Johnson, M.	Talbot
DeVillier	Johnson, R.	Thibaut
Dwight	Jones	White
Edmonds	Landry, N.	Willmott
Emerson	Landry, T.	Zeringue
Falconer	LeBas	
Total - 101		

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

Petitions, Memorials, and Communications

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

Message from the Senate

APPOINTMENT OF CONFERENCE COMMITTEE

March 9, 2016

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

I am directed to inform your honorable body that the President of the Senate has appointed the following committee to serve with a like committee from the House to confer on the disagreement to House Bill No. 57: Senators Morrell, Peacock, and Peterson.

Respectfully submitted,
GLENN A. KOEPP
Secretary of the Senate

Message from the Senate

APPOINTMENT OF CONFERENCE COMMITTEE

March 9, 2016

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

I am directed to inform your honorable body that the President of the Senate has appointed the following committee to serve with a like committee from the House to confer on the disagreement to House Bill No. 62: Senators Morrell, Alario, and LaFleur.

Respectfully submitted,
GLENN A. KOEPP
Secretary of the Senate

Message from the Senate

APPOINTMENT OF CONFERENCE COMMITTEE

March 9, 2016

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

I am directed to inform your honorable body that the President of the Senate has appointed the following committee to serve with a like committee from the House to confer on the disagreement to House Bill No. 95: Senators Morrell, Donahue, and LaFleur.

Respectfully submitted,
GLENN A. KOEPP
Secretary of the Senate

Message from the Senate

APPOINTMENT OF CONFERENCE COMMITTEE

March 9, 2016

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

I am directed to inform your honorable body that the President of the Senate has appointed the following committee to serve with a like committee from the House to confer on the disagreement to House Bill No. 122: Senators LaFleur, Alario, and Donahue.

Respectfully submitted,
GLENN A. KOEPP
Secretary of the Senate

Message from the Senate

HOUSE BILLS

March 9, 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. 2
Returned with amendments

House Bill No. 55
Returned with amendments

House Bill No. 99
Returned with amendments

House Bill No. 116
Returned without amendments

Respectfully submitted,
GLENN A. KOEPP
Secretary of the Senate

Message from the Senate

HOUSE CONCURRENT RESOLUTIONS

March 9, 2016

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

I am directed to inform your honorable body that the Senate has concurred in the following House Concurrent Resolutions:

House Concurrent Resolution No. 13
Returned without amendments

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

**House Bills and Joint Resolutions
Returned from the Senate with Amendments**

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

Suspension of the Rules

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

HOUSE BILL NO. 27—

BY REPRESENTATIVE COX

AN ACT

To amend and reenact R.S. 26:341(A) and 342, relative to the excise tax on alcoholic beverages; to increase the rate of the excise tax levied on alcoholic beverages; to provide for an effective date; and to provide for related matters.

Read by title.

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

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 27 by Representative Cox

AMENDMENT NO. 1

On page 1, line 17, change "twenty" to "thirty-five"

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Foil	Leger
Abraham	Franklin	Lyons
Abramson	Gaines	Mack
Adams	Gisclair	Magee
Anders	Glover	Marcelle
Armes	Hall	McFarland
Bagley	Harris, J.	Miller, D.
Bagneris	Harris, L.	Miller, G.
Billiot	Hazel	Montoucet
Bouie	Hilferty	Moreno
Brown, C.	Hill	Morris, Jim
Brown, T.	Hoffmann	Norton
Carmody	Hollis	Pearson
Carpenter	Horton	Pierre
Carter, G.	Hunter	Pope
Carter, R.	Jackson	Price
Carter, S.	James	Pylant
Chaney	Jefferson	Reynolds
Cox	Jenkins	Shadoin
Cromer	Johnson, M.	Smith
Danahay	Johnson, R.	Thibaut

Davis
DeVillier
Falconer
Total - 72

Jones
Landry, T.
LeBas

White
Willmott
Zeringue

NAYS

Bacala
Berthelot
Bishop
Broadwater
Connick
Coussan
Dwight
Edmonds
Total - 23

Emerson
Garofalo
Hensgens
Hodges
Howard
Huval
Ivey
Landry, N.

Leopold
Lopinto
Miguez
Richard
Schexnayder
Seabaugh
Talbot

ABSENT

Amedee
Morris, Jay
Guinn
Havard
Total - 9

Henry
Stokes
Pugh
Schroder

Simon

The amendments proposed by the Senate, having received a two-thirds vote of the elected members, were concurred in by the House.

Suspension of the Rules

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

HOUSE BILL NO. 43—

BY REPRESENTATIVES WHITE AND COX

AN ACT

To amend and reenact R.S. 47:306(A)(3)(a), relative to state sales and use tax; to provide for the amount of dealer compensation for the accounting for and the remittance of taxes to the state; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Read by title.

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

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Erdey to Engrossed House Bill No. 43 by Representative White

AMENDMENT NO. 1

On page 1, line 18 after "thousand" insert "five hundred"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator LaFleur to Engrossed House Bill No. 43 by Representative White

AMENDMENT NO. 1

On page 1, line 20, at the end of the line, insert:

"Notwithstanding any other provision of law, the calculation of this deduction shall be based only on the taxes levied pursuant to R.S. 47:302, 321, 331, and R.S. 51:1286. There shall be no compensation for the taxes accounted for and remitted pursuant to R.S. 47:321.1 or any other sales tax levied by the state."

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Dwight	Leopold
Abraham	Emerson	Lopinto
Abramson	Falconer	Lyons
Adams	Foil	Mack
Amedee	Franklin	Magee
Anders	Gaines	Marcelle
Armes	Garofalo	McFarland
Bacala	Gisclair	Miguez
Bagley	Glover	Miller, D.
Bagneris	Guinn	Miller, G.
Berthelot	Hall	Montoucet
Billiot	Harris, J.	Moreno
Bishop	Hazel	Morris, Jim
Bouie	Hilferty	Norton
Broadwater	Hill	Pearson
Brown, C.	Hodges	Pierre
Brown, T.	Hoffmann	Pope
Carmody	Hollis	Price
Carpenter	Howard	Pylant
Carter, G.	Hunter	Reynolds
Carter, R.	Huval	Richard
Carter, S.	Jackson	Schexnayder
Chaney	James	Shadoin
Connick	Jefferson	Smith
Coussan	Jenkins	Talbot
Cox	Johnson, R.	Thibaut
Cromer	Jones	White
Danahay	Landry, T.	Willmott
Davis	LeBas	Zeringue
DeVillier	Leger	
Total - 89		

NAYS

Edmonds	Johnson, M.	Seabaugh
Horton	Landry, N.	
Total - 5		

ABSENT

Hensgens	Schroder	Stokes
Harris, L.	Ivey	Simon
Havard	Morris, Jay	
Henry	Pugh	
Total - 10		

The amendments proposed by the Senate were concurred in by the House.

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 AND SENATOR WALSWORTH

AN ACT

To amend and reenact R.S. 51:1787(A)(2)(a) and (3) and (B)(3)(c) and (5) and to enact R.S. 51:1787(A)(1)(c) and (B)(3)(d), (6), and (7), 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.

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

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 71 by Representative Barras

AMENDMENT NO. 1

On page 5, line 14, after "business", delete the remainder of the line and delete line 15 and insert "meets the requirements of R.S. 51:2455(E)(1)."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Cortez to Reengrossed House Bill No. 71 by Representative Barras

AMENDMENT NO. 1

On page 1, line 3, after "51:1787(A)(1)(c)" delete "and (B)(3)(d), (6), and (7)," and insert ", (B)(3)(d), (6), and (7), and (K)."

AMENDMENT NO. 2

On page 1, line 9, after "51:1787:(A)(1)(c)" delete "and (B)(3)(d), (6), and (7)" and insert ", (B)(3)(d), (6), and (7), and (K)"

AMENDMENT NO. 3

On page 5, between lines 20 and 21, insert the following:

"K. The department shall not accept any advance notification on or after July 1, 2017."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senators Walsworth and Peterson to Reengrossed House Bill No. 71 by Representative Barras

AMENDMENT NO. 1

On page 2, line 19, after "unless" and before "the", insert "either"

AMENDMENT NO. 2

On page 2, at the end of line 23, after "employment" and before the period "." insert "or the net new employee is hired by a participating business located in an enterprise zone"

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Falconer	LeBas
Abraham	Foil	Leger
Abramson	Franklin	Leopold
Adams	Gaines	Lopinto
Amedee	Garofalo	Lyons
Anders	Gisclair	Mack
Armes	Glover	Magee
Bacala	Guinn	Marcelle
Bagley	Hall	McFarland
Bagneris	Harris, J.	Miguez
Berthelot	Harris, L.	Miller, D.

Billiot	Havard	Miller, G.
Bishop	Hazel	Montoucet
Bouie	Henry	Moreno
Broadwater	Hilferty	Morris, Jim
Brown, C.	Hill	Norton
Brown, T.	Hodges	Pearson
Carmody	Hoffmann	Pierre
Carpenter	Hollis	Pope
Carter, G.	Horton	Price
Carter, R.	Howard	Pylant
Carter, S.	Hunter	Richard
Chaney	Huval	Schexnayder
Connick	Ivey	Schroder
Coussan	Jackson	Shadoin
Cox	James	Smith
Cromer	Jefferson	Talbot
Danahay	Jenkins	Thibaut
Davis	Johnson, M.	White
DeVillier	Johnson, R.	Willmott
Dwight	Jones	Zeringue
Edmonds	Landry, N.	
Emerson	Landry, T.	

Total - 97

NAYS

Total - 0

ABSENT

Pugh	Simon	Stokes
Hensgens	Reynolds	
Morris, Jay	Seabaugh	
Total - 7		

The amendments proposed by the Senate were concurred in by the House.

HOUSE BILL NO. 22—

BY REPRESENTATIVE JACKSON

AN ACT

To amend and reenact Section 6 of Act No. 126 of the 2015 Regular Session, relative to Act No. 126 of the 2015 Regular Session of the Legislature; to extend the sunset of reductions made in Act No. 126 of the 2015 Regular Session; to provide for an effective date; and to provide for related matters.

Read by title.

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

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 22 by Representative Jackson

AMENDMENT NO. 1

On page 1, line 2, after "Regular Session" insert "and to enact Section 7 of Act No. 126 of the 2015 Regular Session,"

AMENDMENT NO. 2

On page 1, line 8, after "reenacted" insert "and Section 7 of Act No. 126 of the 2015 Regular Session is hereby enacted to read"

AMENDMENT NO. 3

On page 2, delete lines 1 through 5 in their entirety and insert the following:

"Section 2. This Act shall take effect only if and when the Act that originated as House Bill No. 62 of this 2016 First Extraordinary Session of the Legislature becomes effective."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Martiny to Reengrossed House Bill No. 22 by Representative Jackson

AMENDMENT NO. 1

On page 1, line 2, after "To amend and reenact" insert "R.S. 51:2455(D)(3) and"

AMENDMENT NO. 2

On page 1, line 3, after "Legislature;" insert "to change the application filing period for certain tax rebates;"

AMENDMENT NO. 3

On page 1, between lines 6 and 7, insert the following:

"Section 1. R.S. 51:2455(D)(3) is hereby amended and reenacted to read as follows:

"§2455. Incentive rebates

	*	*	*
D(1).	*	*	*

(3) Applications shall be filed no later than twenty-four months after the filing of the advance notification, except for advances filed on or after ~~July 1, 2014~~ January 1, 2014 and before ~~July 1, 2012~~ January 31, 2014, applications may be filed at any time prior to ~~August 15, 2015~~ January 31, 2016.

	*	*	**
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AMENDMENT NO. 4

On page 1, line 7, change "Section 1." to "Section 2."

AMENDMENT NO. 5

On page 2, line 1, change "Section 2." to "Section 3."

Rep. Jackson moved that the amendments proposed by the Senate be rejected.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Edmonds	Leger
Abraham	Falconer	Leopold
Abramson	Foil	Lopinto
Adams	Franklin	Lyons
Amedee	Gaines	Magee
Anders	Gisclair	Marcelle
Armes	Glover	McFarland
Bacala	Guinn	Miguez
Bagneris	Hall	Miller, D.
Berthelot	Harris, J.	Miller, G.
Billiot	Harris, L.	Montoucet
Bishop	Hazel	Moreno
Bouie	Hilferty	Morris, Jim
Broadwater	Hill	Norton
Brown, C.	Hodges	Pearson
Brown, T.	Hoffmann	Pierre
Carmody	Hollis	Pope
Carpenter	Howard	Price
Carter, G.	Hunter	Pylant

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Carter, R.	Jackson	Reynolds
Carter, S.	James	Schexnayder
Chaney	Jefferson	Seabaugh
Connick	Jenkins	Shadoin
Coussan	Johnson, M.	Smith
Cox	Johnson, R.	Talbot
Danahay	Jones	White
Davis	Landry, T.	Zeringue
Dwight	LeBas	
Total - 83		

NAYS

DeVillier	Huval	Richard
Emerson	Landry, N.	Willmott
Garofalo	Mack	
Total - 8		

ABSENT

Bagley	Hensgens	Schroder
Cromer	Horton	Simon
Ivey	Stokes	Thibaut
Havard	Morris, Jay	
Henry	Pugh	
Total - 13		

The amendments proposed by the Senate were rejected.

Conference committee appointment pending.

HOUSE BILL NO. 23—
BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact Section 6 of Act No. 123 of the 2015 Regular Session of the Legislature, relative to Act No. 123 of the 2015 Regular Session of the Legislature; to extend the sunset of the reductions in Act No. 123 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

Read by title.

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

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 23 by Representative Jackson

AMENDMENT NO. 1

On page 1, line 2, change "Section 6" to "Sections 6 and 7"

AMENDMENT NO. 2

On page 1, line 7, change "Section 6" to "Sections 6 and 7"

AMENDMENT NO. 3

On page 1, line 8, change "is" to "are"

AMENDMENT NO. 4

On page 2, delete lines 1 through 5, and insert:

"Section 2. This Act shall take effect only if and when the Act that originated as House Bill No. 62 of this 2016 First Extraordinary Session of the Legislature becomes effective."

Rep. Jackson moved that the amendments proposed by the Senate be rejected.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Falconer	Leger
Abraham	Foil	Leopold
Abramson	Franklin	Lopinto
Adams	Gaines	Lyons
Amedee	Garofalo	Mack
Anders	Gisclair	Magee
Armes	Glover	Marcelle
Bacala	Guinn	Miguez
Bagley	Hall	Miller, D.
Bagneris	Harris, J.	Miller, G.
Berthelot	Harris, L.	Montoucet
Billiot	Hazel	Moreno
Bishop	Henry	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	Schexnayder
Carter, S.	Huval	Schroder
Chaney	Jackson	Seabaugh
Connick	James	Smith
Coussan	Jefferson	Talbot
Danahay	Jenkins	Thibaut
Davis	Johnson, M.	White
DeVillier	Johnson, R.	Zeringue
Dwight	Jones	
Edmonds	Landry, T.	
Total - 88		

NAYS

Emerson	McFarland	Willmott
Landry, N.	Shadoin	
Total - 5		

ABSENT

Cox	Hensgens	Reynolds
Cromer	Ivey	Richard
LeBas	Simon	Stokes
Havard	Morris, Jay	
Total - 11		

The amendments proposed by the Senate were rejected.

Conference committee appointment pending.

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

DISAGREEMENT TO SENATE BILL

March 9, 2016

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

I am directed to inform your honorable body that the Senate has refused to concur in the proposed House Amendments to Senate Bill No. 15 by Sen. Morrell, and ask the Speaker to appoint a committee to confer with a like committee from the Senate on the disagreement.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Message from the Senate

DISAGREEMENT TO SENATE BILL

March 9, 2016

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

I am directed to inform your honorable body that the Senate has refused to concur in the proposed House Amendments to Senate Bill No. 22 by Sen. Morrell, and ask the Speaker to appoint a committee to confer with a like committee from the Senate on the disagreement.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Message from the Senate

HOUSE BILLS

March 9, 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. 19
Returned with amendments

House Bill No. 75
Returned with amendments

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Conference Committee Appointment

The Speaker appointed the following conferees on the part of the House to confer with a like committee from the Senate on the disagreement to House Bill No. 22: Reps. Jackson, Abramson, and Barras.

Conference Committee Appointment

The Speaker appointed the following conferees on the part of the House to confer with a like committee from the Senate on the disagreement to House Bill No. 23: Reps. Jackson, Abramson, and Barras.

House Bills and Joint Resolutions Returned from the Senate with Amendments

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

Suspension of the Rules

Rep. James moved to suspend the rules in order to take up and consider House Bill No. 19 at this time, which motion was agreed to.

HOUSE BILL NO. 19—

BY REPRESENTATIVE JAMES
AN ACT

To amend and reenact 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 provide relative to the entities to which the tax applies; to provide for applicability; to provide for certain deductions for taxable capital; to provide for initial payment of the franchise tax; to provide for an effective date; and to provide for related matters.

Read by title.

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

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 19 by Representative James

AMENDMENT NO. 1

Delete Senate Floor Amendment No. 1 proposed by Senator Morrell (SFAHB19 JOHNSONC 571) and adopted by the Senate on March 9, 2016.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 19 by Representative James

AMENDMENT NO. 1

On page 4, line 20, change "2017" to "2016"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Appel to Reengrossed House Bill No. 19 by Representative James

AMENDMENT NO. 1

On page 2, line 13, after "organization" insert "of which the domestic or foreign corporation is a related party as defined in R.S. 47:605.1"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Lambert to Reengrossed House Bill No. 19 by Representative James

AMENDMENT NO. 1

On page 2, line 28, after "year" insert "or to any other entity that was acquired before January 1, 2014, but not earlier than January 1, 2012, by an entity that was taxed pursuant to 26 U.S.C., Subtitle A, Chapter I, Subchapter S"

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

ROLL CALL

The roll was called with the following result:

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YEAS

Mr. Speaker	Franklin	Lyons
Abraham	Gaines	Magee
Abramson	Gisclair	Marcelle
Adams	Glover	McFarland
Anders	Guinn	Miller, D.
Armes	Hall	Miller, G.
Bacala	Harris, J.	Montoucet
Bagley	Havard	Moreno
Bagneris	Hazel	Morris, Jay
Berthelot	Henry	Morris, Jim
Billiot	Hilferty	Norton
Bouie	Hill	Pearson
Brown, C.	Hoffmann	Pierre
Brown, T.	Hollis	Price
Carpenter	Hunter	Pugh
Carter, G.	Huval	Pylant
Carter, R.	Jackson	Reynolds
Carter, S.	James	Schexnayder
Chaney	Jefferson	Shadoin
Cox	Jenkins	Smith
Danahay	Johnson, R.	Stokes
Davis	Jones	Thibaut
Dwight	Landry, T.	White
Falconer	LeBas	Zeringue
Foil	Leopold	
Total - 74		

NAYS

Bishop	Garofalo	Lopinto
Carmody	Harris, L.	Mack
Connick	Hodges	Miguez
Coussan	Horton	Pope
Cromer	Howard	Richard
DeVillier	Ivey	Seabaugh
Edmonds	Johnson, M.	Talbot
Emerson	Landry, N.	Willmott
Total - 24		

ABSENT

Amedee	Hensgens
Broadwater	Leger
Schroder	Simon
Total - 6	

The amendments proposed by the Senate, having received a two-thirds vote of the elected members, were concurred in by the House.

Suspension of the Rules

Rep. Leger moved to suspend the rules to consider House Bill No. 55 at this time, which motion was agreed to.

HOUSE BILL NO. 55—
BY REPRESENTATIVES LEGER AND CARPENTER
AN ACT

To enact R.S. 47:287.82, relative to corporate income tax; to provide with respect to certain corporate deductions; to require that certain deductible items and costs be added-back when computing corporate income tax liability; to provide for certain limitations; to provide for applicability; and to provide for related matters.

Read by title.

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

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Cortez to Reengrossed House Bill No. 55 by Representative Leger

AMENDMENT NO. 1

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

"B. For the purposes of this Section, the term "management fees" include expenses and costs, but not interest expenses, pertaining to accounts receivable, accounts payable, employee benefit plans, insurance, legal matters, payroll, data processing, purchasing not for resale, taxation, financial matters, securities, accounting, or reporting and compliance matters, or similar administrative activities, to the extent that the amounts would otherwise be deductible in the computation of Louisiana adjusted gross income."

AMENDMENT NO. 2

On page 3, line 3, change "B." to "C."

Rep. Leger moved that the amendments proposed by the Senate be rejected.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Foil	Lopinto
Abraham	Franklin	Lyons
Abramson	Gaines	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	Hilferty	Norton
Bouie	Hill	Pearson
Broadwater	Hodges	Pierre
Brown, C.	Hoffmann	Pope
Brown, T.	Hollis	Price
Carmody	Howard	Pugh
Carpenter	Hunter	Pylant
Carter, G.	Ivey	Reynolds
Carter, R.	Jackson	Schexnayder
Carter, S.	James	Seabaugh
Chaney	Jefferson	Shadoin
Coussan	Jenkins	Smith
Cox	Johnson, R.	Stokes
Danahay	Jones	Talbot
Davis	Landry, N.	Thibaut
DeVillier	Landry, T.	White
Dwight	LeBas	Willmott
Edmonds	Leger	Zeringue
Emerson	Leopold	
Total - 92		

NAYS

Connick	Garofalo	Huval
Cromer	Hensgens	
Falconer	Horton	
Total - 7		

ABSENT

Morris, Jim Schroder Simon
 Johnson, M. Richard
 Total - 5

The amendments proposed by the Senate were rejected.

Conference committee appointment pending.

Suspension of the Rules

Rep. Broadwater moved to suspend the rules in order to take up and consider House Bill No. 2 at this time, which motion was agreed to.

HOUSE BILL NO. 2—

BY REPRESENTATIVES BROADWATER, SHADOIN, DAVIS, DEVILLIER, DWIGHT, HENSGENS, HILFERTY, HORTON, HUVAL, JAMES, JAY MORRIS, JIM MORRIS, STOKES, THIBAUT, AND WILLMOTT

AN ACT

To repeal R.S. 47:6039, relative to tax credits; to repeal the Student Assessment for a Valuable Education (SAVE) credit program.

Read by title.

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

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Engrossed House Bill No. 2 by Representative Broadwater

AMENDMENT NO. 1

On page 1, line 2, delete "to" and before "repeal", insert "To amend and reenact R.S. 25:1226.4(A)(1), R.S. 47:34(A), 35(C), 37(A), 227, 265, 287.664, 287.748(B)(1), 287.752(A), 287.753(C), 287.755(C), 287.758(A)(1)(intro para), 297.6(B)(1), 297.9(A), 6004(A)(1), 6005(C)(1), 6006(E), 6006.1(G), 6008(D), 6009(D)(1), 6012(F), 6013(D), 6014(F), 6015(J), 6016.1(N), 6017(C), 6018(F), 6019(A)(1)(a), 6020(D)(1), 6022(L), 6023(I), 6025(D), 6026(E)(1), 6030(B)(1)(b)(intro para), (d), (2)(c), 6032(H), 6034(K), 6035(H), 6037(D)5)(intro para), 6105(B), 6107(C), R.S. 51:1807(F), 2399.3(A)(1), and 3085(A) and to enact R.S. 25:1226.4(D), R.S. 47:34(F), 35(E), 37(I), 287.748(D), 287.752(D), 287.753(E), 287.755(I), 287.758(D), 297(Q) and (R), 297.6(D), 297.9(D), 6020(G), 6036(L), R.S. 51:2399.3(C), 2354(D), 3085(F), and to"

AMENDMENT NO. 2

On page 1, line 2, after ";" and before "to", insert "to phase out certain tax credits;"

AMENDMENT NO. 3

On page 1, line 3, after "program" and before ".", insert "; and to provide for related matters."

AMENDMENT NO. 4

On page 1, between lines 4 and 5, insert the following:

"Section 1. R.S. 25:1226.4(A)(1) is hereby amended and reenacted and R.S. 25:1226.4(D) is hereby enacted to read as follows:

§1226.4. Tax exemptions and credits

A.(1) The State Board of Commerce and Industry, hereinafter referred to as the "commerce board", with the approval of the

governor, may enter into contracts before July 1, 2017 for periods not exceeding five years with heritage-based cottage industry located or to be located in the development zone under which such concerns are granted exemptions and credits from the taxes imposed by this state, as provided in Subsection C of this Section, subject to such terms, conditions, and limitations as the commerce board deems to be in the best interests of the state.

* * *

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

Section 2. R.S. 47:34(A), 35(C), 37(A), 227, 265, 287.664, 287.748(B)(1), 287.752(A), 287.753(C), 287.755(C), 287.758(A)(1)(intro para), 297.6(B)(1), 297.9(A), 6004(A)(1), 6005(C)(1), 6006(E), 6006.1(G), 6008(D), 6009(D)(1), 6012(F), 6013(D), 6014(F), 6015(J), 6016.1(N), 6017(C), 6018(F), 6019(A)(1)(a), 6020(D)(1), 6022(L), 6023(I), 6025(D), 6026(E)(1), 6030(B)(1)(b)(intro para), (d), (2)(c), 6032(H), 6034(K), 6035(H), 6037(D)5)(intro para), 6105(B), 6107(C) are hereby amended and reenacted and R.S. 47:34(F), 35(E), 37(I), 287.748(D), 287.752(D), 287.753(E), 287.755(I), 287.758(D), 297(Q) and (R), 297.6(D), 297.9(D), 6020(G), 6036(L) are hereby enacted to read as follows:

§34. Corporation tax credit

A. The intent of this Section is solely to reward the generation of new full-time and part-time jobs in the state of Louisiana. Any taxpayer who shall establish or expand a business enterprise in the state of Louisiana before July 1, 2017 shall be allowed a credit against the tax liability due under the corporate income tax as determined pursuant to Subsection B of this Section.

* * *

F. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§35. Neighborhood assistance tax credit

* * *

C. The division of administration shall grant a tax credit against the state corporate income tax liability. A tax credit of up to fifty percent of the actual amount contributed may be allowed for investment in programs approved by the commissioner of administration. Such credit for any corporation shall not exceed one hundred eighty thousand dollars annually. No tax credit shall be granted to any bank, bank and trust company, insurance company, trust company, national bank, savings association, or building and loan association for activities that are a part of its normal course of business. Any tax credit not used in the period the investment was

made may be carried over for the next five succeeding taxable periods until the full credit has been allowed. Notwithstanding any other provision of law to the contrary, no tax credit provided for in this Section shall be granted after June 30, 2017.

* * *

E. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§37. Tax credit for contributions to educational institutions

A. The intent of this Section is to provide an incentive to corporations, persons, estates, and trusts to contribute or donate, or sell below cost tangible movable property to public educational institutions for purposes of research, research training, or direct education of students in the state. Any corporation, person, estate, and trust contributing, donating, or selling below cost tangible movable property to educational institutions as specified herein before July 1, 2017 shall be allowed a credit against the tax liability due under the income tax as determined pursuant to Subsection C of this Section.

* * *

I. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§227. Offset against tax

A. Every insurance company shall be entitled to an offset against any tax incurred under this Chapter, in the amount of any taxes, based on premiums, paid by it during the preceding twelve months, by virtue of any law of this state. Beginning on and after July 1, 2015, and before July 1, 2018, the offset shall be equal to seventy-two percent of the amount of any taxes, based on premiums. Notwithstanding any other provision of law to the contrary, no tax credit provided for in this Section shall be granted for premiums paid after June 30, 2017.

* * *

B. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§265. Credits arising from refunds by utilities

A. Whenever a utility refunds to its customers, before July 1, 2017 and pursuant to an order of a court or regulatory agency as a result of the denial of a proposed rate increase, an amount or amounts which, if taken as a deduction from gross income in the year paid or accrued, would result in a net loss, then in lieu of such deduction the utility may elect to take a credit against its Louisiana income tax in the amount of seventy-two percent of the income tax increase which was the sole result of the inclusion of the amount or amounts refunded in gross income in the year or years received irrespective of whether or not the period of limitation provided in R.S. 47:1623 has expired for the year in which the amount refunded was included in gross income. If this credit exceeds the income tax that would be due the State of Louisiana in the year of the refund, computed without the credit, then the excess of this credit may be carried over the following two taxable years.

B. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§287.664. Credits arising from refunds by utilities

A. Whenever a utility refunds to its customers, before July 1, 2017 and pursuant to an order of a court or regulatory agency as a result of the denial of a proposed rate increase, an amount or amounts which, if taken as a deduction from gross income in the year paid or accrued, would result in a net loss, then in lieu of such deduction the utility may elect to take a credit against its Louisiana income tax in the amount of seventy-two percent of the income tax increase which was the sole result of the inclusion of the amount or amounts refunded in gross income in the year or years received irrespective of whether or not the period of limitation provided in R.S. 47:1623 has expired for the year in which the amount refunded was included in gross income. If this credit exceeds the income tax that would be due the state of Louisiana in the year of the refund, computed without the credit, then the excess of this credit may be carried over the following two taxable years.

B. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§287.748. Corporation tax credit; re-entrant jobs credit

* * *

B.(1) The credit shall be one hundred eight dollars per eligible re-entrant employed before July 1, 2017, as defined in Subsection C hereof, but shall not exceed thirty-six percent of corporate income tax.

* * *

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized

pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§287.752. Tax credit for employment of first-time nonviolent offenders

A. There shall be a credit against the tax liability due under this Chapter, as provided in this Section, for each taxpayer who provides full-time employment to an individual before July 1, 2017 who has been convicted of a first-time nonviolent offense .

* * *

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

§287.753. Neighborhood assistance tax credit

* * *

C. The division of administration or its successor shall grant a tax credit against the state corporation income tax as provided in this Section. A tax credit of up to fifty percent of the actual amount contributed may be allowed for investment in programs approved by the commissioner of administration or his successor. Such credit for any corporation shall not exceed one hundred eighty thousand dollars annually. No tax credit shall be granted to any bank, bank and trust company, insurance company, trust company, national bank, savings association, or building and loan association for activities that are a part of its normal course of business. Any tax credit not used in the period the investment was made may be carried over for the next five succeeding taxable periods until the full credit has been allowed. Notwithstanding any other provision of law to the contrary, no tax credit provided for in this Section shall be granted after June 30, 2017.

* * *

E. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§287.755. Tax credit for contributions to educational institutions

* * *

C. There shall be allowed a credit against the tax liability due under the income tax for donations, contributions, or sales below cost of tangible movable property made to educational institutions in the state of Louisiana before July 1, 2017. The credit allowed by this Section shall be computed at the rate of twenty-nine percent of such

property's value, as defined herein, or, in the case of a sale below cost, twenty-nine percent of the difference between the price received for the tangible movable property by the taxpayer and the value of the property as defined herein. The credit shall be limited to the total of the tax liability for the taxable year for which it is being claimed and shall be in lieu of the deductions from gross income provided for in R.S. 47:57. The credit shall not be allowed if the taxpayer arbitrarily, capriciously, or unreasonably discriminates against any person because of race, religion, ideas, beliefs, or affiliations.

* * *

I. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§287.758. Tax credit for bone marrow donor expense

A. As used in this Section, the following definitions shall apply:

(1) "Bone marrow donor expense" means the sum of amounts paid or incurred before July 1, 2017 during the tax year by an employer for the following:

* * *

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§287.759. Tax credit for employee and dependent health insurance coverage

A. When any contractor or subcontractor in the letting of any contract entered into before July 1, 2017 for the construction of a public work offers health insurance coverage as provided for in this Section, they shall be eligible for a three and six tenths percent income tax credit on forty percent of the amount of the contract received in a tax year if eighty-five percent of the full-time employees of each contractor are offered health insurance coverage and each such general contractor or subcontractor pays seventy-five percent of the total premium for such health insurance coverage for each full-time employee who chooses to participate and pays not less than fifty percent of the total premium for health insurance coverage for each dependent of the full-time employee who elects to participate in dependent coverage.

* * *

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation

no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§297. Reduction to tax due

* * *

Q. Notwithstanding any other provision of law to the contrary, after June 30, 2017, no credits or reductions provided for in this Section shall be allowed for tax years beginning on or after July 1, 2017.

R. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credits and reductions authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credits or reductions outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credits or reductions.

§297.6. Reduction to tax due; rehabilitation of residential structures

* * *

B. For purposes of this Section, the following words and phrases shall have the following meanings:

(1) "Eligible costs and expenses" shall mean qualified rehabilitation expenditures incurred before July 1, 2017 as promulgated in regulations by the Department of Culture, Recreation and Tourism in consultation with the Department of Revenue and shall take into consideration qualified rehabilitation expenditures as defined in Section 47(c)(2)(A) of the Internal Revenue Code and applicable regulations.

* * *

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§297.9. Reduction to tax due; amounts paid by certain military servicemembers and dependents for certain hunting and fishing licenses

A. There shall be a credit against individual income tax liability due under this Part for seventy-two percent of the amounts paid before July 1, 2017 by an active or reserve military servicemember, or the spouse or dependent of such servicemember, for obtaining a Louisiana noncommercial hunting or fishing license for themselves or their spouses and dependents.

* * *

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The

House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§6004. Employer credit

A.(1) It is the intention of this Section to encourage the employment of previously unemployed Louisiana residents and recipients of Family Independence Temporary Assistance Program (FITAP) payments participating in Family Independence Work Program, the Louisiana FIND Work Program by providing an incentive to potential employers in the form of a credit against the state income tax and corporation franchise tax for the employment of each person and participant of Family Independence Work Program in a newly created full-time job. Therefore, a credit against the state income tax and corporation franchise tax is hereby granted for each new full-time job created by an employer after the employer has created a number of new full-time jobs which are in excess of five percent of the base as defined herein, which job employs a previously unemployed person. The "base" shall be the average full-time number of jobs reported by the employer to the administrator of the Louisiana Employment Security Law for the previous taxable period. Notwithstanding any other provision of law to the contrary, no tax credit provided for in this Section shall be granted for jobs created after June 30, 2017.

* * *

§6005. Qualified new recycling manufacturing or process equipment and/or service contracts

* * *

C.(1) A taxpayer who purchases, before July 1, 2017, qualified new recycling manufacturing or process equipment or qualified service contracts, or both, as defined in this Section and certified by the secretary of the Department of Environmental Quality to be used or performed exclusively in this state shall be entitled to a credit against any income and corporation franchise taxes imposed by the state in an amount equal to fourteen and four-tenths of one percent of the cost of the new recycling manufacturing or process equipment or qualified service contract, or both, less the amount of any other tax credits received for the purchase of such equipment or contract, or both.

* * *

§6006. Tax credits for local inventory taxes paid

* * *

E. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for ad valorem taxes paid after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

* * *

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

* * *

G. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for ad valorem taxes paid after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

* * *

§6008. Tax credits for donations made to assist playgrounds in economically depressed areas

* * *

D. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for donations made after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

* * *

§6009. Louisiana Basic Skills Training Tax Credit

* * *

D. Tax credits. (1) Any Louisiana business or industry which satisfies the criteria provided for herein shall, with submission of proper and complete applications before July 1, 2017, receive a one hundred eighty dollar tax credit per participating employee, with the total of all such basic skills training tax credits not to exceed twenty-one thousand six hundred dollars for any such single business or industry enterprise in a particular tax year. This tax credit may be applied to any state income tax liability or any state corporation franchise tax liability and, if the entire credit cannot be used in the year earned, the remainder may be applied against income tax or corporation franchise tax liabilities for the succeeding two tax years, or until the entire credit is used, whichever occurs first.

* * *

§6012. Employer tax credits for donations of materials, equipment, advisors, or instructors

* * *

F. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for donations made after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

* * *

§6013. Tax credits for donations made to public schools

* * *

D. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for donations made after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

* * *

§6014. Credit for property taxes paid by certain telephone companies; fund

* * *

F. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for ad valorem taxes paid after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

* * *

§6015. Research and development tax credit

* * *

J. No credit shall be allowed pursuant to this Section for research expenditures incurred or Small Business Innovation Research Grant funds received after ~~December 31, 2019~~ June 30, 2017.

* * *

§6016.1. Louisiana New Markets Jobs Act; premium tax credit

* * *

N. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, after June 30, 2017, no credits provided for in this Section may be earned.

* * *

§6017. Tax credits for certain expenses paid by economic development corporations

* * *

C. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for filing fees paid after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

* * *

§6018. Tax credits for purchasers from "PIE contractors"

* * *

F. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for purchases made after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

* * *

§6019. Tax credit; rehabilitation of historic structures

* * *

A.(1)(a) There shall be a credit against income and corporation franchise tax for the amount of eligible costs and expenses incurred during the rehabilitation of a historic structure located in a downtown development or a cultural district. The amount of the credit shall equal twenty-five percent of the eligible costs and expenses of the rehabilitation incurred prior to ~~January 1, 2018~~ July 1, 2017, regardless of the year in which the property is placed in service. ~~The amount of the credit shall equal twenty percent of the eligible costs and expenses of the rehabilitation incurred on or after January 1, 2018, regardless of the year in which the property is placed in service.~~

* * *

§6020. Angel Investor Tax Credit Program

* * *

D. Tax credits. (1) The total amount of tax credits granted by the department in any calendar year shall not exceed three million six hundred thousand dollars. The department shall by rule establish the method of allocating available tax credits to investors including but not limited to a first-come, first-served system, reservation of tax credits for a specific time period, or other method which the department, in its discretion, may find beneficial to the program. If the department does not grant the entire three million six hundred thousand dollars in tax credits in any calendar year, the amount of residual unused tax credits shall carry forward to subsequent calendar years and may be granted in any year without regard to the three million six hundred thousand dollar per year limitation. After the approval of an investor pool, the department shall issue a letter

identifying the amount of tax credits that are available to that pool; however, no tax credit shall be granted to an investor until the investment has been made in the Louisiana Entrepreneurial Business. However, notwithstanding any other provision of law to the contrary, after June 30, 2017, the department shall not grant any credits provided for in this Section.

* * *

G. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweigh the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

* * *

§6022. Digital interactive media and software tax credit

* * *

L. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweigh the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, after June 30, 2017, no credits provided for in this Section may be earned.

* * *

§6023. Sound recording investor tax credit

* * *

I. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweigh the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, after June 30, 2017, no credits provided for in this Section may be earned.

* * *

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

* * *

D. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision

of law to the contrary, for surcharges, market equalization charges, or assessments paid after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

* * *

§6026. Cane River heritage tax credit

* * *

E.(1) On and after ~~January 1, 2018~~ July 1, 2017, no new applications to receive tax exemptions or credits pursuant to this Section shall be approved by the department. However, a business which, prior to ~~January 1, 2018~~ July 1, 2017 has been approved by the department to receive tax exemptions or credits under this Section shall continue to receive such tax benefits pursuant to the terms of its agreement with the state of Louisiana as long as the business retains its eligibility.

* * *

§6030. Solar energy systems tax credit

* * *

B.(1) Purchased systems. The tax credit for the purchase and installation of an eligible system at a Louisiana residence or for a system which is already installed in a newly constructed home located in Louisiana shall be subject to the following provisions:

* * *

(b) For a system purchased and installed on or after July 1, 2015, and before ~~January 1, 2018~~ July 1, 2017, the tax credit shall be equal to the least of:

* * *

(d) There shall be no tax credits authorized, issued, or granted as provided in this Section for systems installed on or after ~~January 1, 2018~~ July 1, 2017.

(2) Leased systems. Tax credits authorized under this Section for the purchase and installation of a system at a Louisiana residence by a third party through a lease with the owner of the residence shall be subject to the following provisions.

* * *

(c) There shall be no tax credits authorized, issued, or granted as provided in this Paragraph for systems installed after ~~December 31~~ June 30, 2017.

* * *

§6032. Tax credit for certain milk producers

* * *

H. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, after June 30, 2017, no credits provided for in this Section shall be earned.

* * *

§6034. Musical and theatrical production income tax credit

* * *

K. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, the Department of Economic Development shall not approve any state-certified musical or theatrical productions or infrastructure projects or a higher education musical or theatrical productions or infrastructure projects on or after July 1, 2017.

* * *

§6035. Tax credit for conversion of vehicles to alternative fuel usage

* * *

H. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for purchases made after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

* * *

§6036. Ports of Louisiana tax credits

* * *

L. However, notwithstanding any other provision of law to the contrary, after June 30, 2017, the Department of Economic Development shall not grant any credits provided for in this Section.

* * *

§6037. Tax credit for "green job industries"

* * *

D. Certification and administration.

* * *

(5) Upon approval by the Department of Economic Development, the commissioner of administration, and the office of the governor before July 1, 2017, the department shall initially certify a project as a state-certified green project and send notice of such certification to the applicant and to the secretary of the Department of Revenue. The initial certification shall include all of the following:

* * *

§6105. Child care provider tax credit

* * *

B. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for tax years beginning after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

* * *

§6107. Business-supported child care

* * *

C. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, for tax years beginning after June 30, 2017, the credit provided for in this Section shall be inapplicable, inoperable, and of no effect.

Section 3. R.S. 51:1807(F), 2399.3(A)(1), and 3085(A) are hereby amended and reenacted and R.S. 51:2399.3(C), 2354(D), 3085(F) are hereby enacted to read as follows:

§1807. Incentives

* * *

F. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, after June 30, 2017, the board shall not enter into any contracts for credits provided for in this Section.

* * *

§2354. Technology commercialization credit; amount; duration; forfeit

* * *

D. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit. However, notwithstanding any other provision of law to the contrary, no applications for the technology commercialization credit shall be approved prior after June 30, 2017."

§2399.3. Modernization tax credit

A.(1) Except as provided in Subsection B of this Section, an employer may earn and apply for and, if qualified, be granted a refundable credit on any income or corporation franchise tax liability owed to the state by the employer seeking to claim the credit, in the amount approved by the secretary of the department for the amount of qualified expenditures incurred by the employer for a modernization before July 1, 2017. Except as otherwise provided in this Paragraph, the refundable credit shall be allowed against the 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.

* * *

C. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

§3085. Tax credit

A. Qualifying individuals or businesses that invest in an LCDFI as defined by R.S. 51:3084(9) before July 1, 2017 may earn, apply for, and be granted a tax credit on any personal income, corporate income, or corporation franchise tax liability. The credit may be transferred.

* * *

F. Commencing no later than January 31, 2017, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

AMENDMENT NO. 5

On page 1, line 5, change "Section 1" to "Section 4."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Donahue to Engrossed House Bill No. 2 by Representative Broadwater

AMENDMENT NO. 1

Delete Committee Amendment Nos. 1 through 5 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 3, 2016.

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

ROLL CALL

The roll was called with the following result:

YEAS

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

NAYS

Total - 0

ABSENT

Simon
Total - 1

The amendments proposed by the Senate were concurred in by the House.

Message from the Senate

**APPOINTMENT OF
CONFERENCE COMMITTEE**

March 9, 2016

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

I am directed to inform your honorable body that the President of the Senate has appointed the following committee to serve with a like committee from the House to confer on the disagreement to Senate Bill No. 15: Senators Morrell, Erdey, and Lambert.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Message from the Senate

**APPOINTMENT OF
CONFERENCE COMMITTEE**

March 9, 2016

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

I am directed to inform your honorable body that the President of the Senate has appointed the following committee to serve with a like committee from the House to confer on the disagreement to Senate Bill No. 22: Senators Morrell, Martiny, and Carter.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Conference Committee Appointment

The Speaker appointed the following conferees on the part of the House to confer with a like committee from the Senate on the disagreement to Senate Bill No. 15: Reps. Stokes, Abramson, and Jim Morris.

Conference Committee Appointment

The Speaker appointed the following conferees on the part of the House to confer with a like committee from the Senate on the disagreement to Senate Bill No. 22: Reps. Moreno, Abramson, and Jim Morris.

Conference Committee Appointment

The Speaker appointed the following conferees on the part of the House to confer with a like committee from the Senate on the disagreement to House Bill No. 55: Reps. Leger, Abramson, and Stokes.

Message from the Senate

**APPOINTMENT OF
CONFERENCE COMMITTEE**

March 9, 2016

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

I am directed to inform your honorable body that the President of the Senate has appointed the following committee to serve with a like committee from the House to confer on the disagreement to House Bill No. 22: Senators Morrell, LaFleur, and Martiny.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Message from the Senate

**APPOINTMENT OF
CONFERENCE COMMITTEE**

March 9, 2016

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

I am directed to inform your honorable body that the President of the Senate has appointed the following committee to serve with a like committee from the House to confer on the disagreement to House Bill No. 23: Senators Morrell, LaFleur, and Martiny.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Message from the Senate
APPOINTMENT OF
CONFERENCE COMMITTEE

March 9, 2016

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

I am directed to inform your honorable body that the President of the Senate has appointed the following committee to serve with a like committee from the House to confer on the disagreement to House Bill No. 55: Senators Morrell, Peterson, and LaFleur.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Suspension of the Rules

On motion of Rep. Jay Morris, 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

HOUSE BILLS

March 9, 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. 61
Returned with amendments

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

House Bills and Joint Resolutions
Returned from the Senate with Amendments

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

Suspension of the Rules

Rep. Jay Morris moved to suspend the rules and consider House Bill No. 61 at this time, which motion was agreed to.

HOUSE BILL NO. 61—
BY REPRESENTATIVE JAY MORRIS
AN ACT

To amend and reenact R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3), (6) through (10), (13) through (16), (18), and (27), 302(R)(2) and (3), (S), and (T), 305(D)(1)(b)

through (d), (g) through (i), and (u), (2)(a)(introductory paragraph), (F), and (I), 305.6 through 305.9, 305.13, 305.14(A)(1), 305.16, 305.17, 305.18(A), 305.19, 305.20(C), 305.26, 305.28(A), 305.33, 305.40(A)(introductory paragraph), 305.41, 305.42, 305.43(A), 305.44(A)(introductory paragraph), 305.45(A)(introductory paragraph), 305.47, 305.49, 305.50(A)(1) and (2)(a), (B), and (E)(2), 305.51(A), 305.54(B)(1), 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.63, 305.64(A)(1), 305.65(A), 305.67, 305.68, 305.70, 305.71, 331(P)(3) and (4), (Q) and (R), and 6001(A), and R.S. 51:1307(C) and to repeal Section 4 of Act No. 386 of 1990, relative to state sales and use taxes; to provide with respect to the applicability of certain exclusions and exemptions from the state sales and use tax base; to provide for effectiveness; and to provide for related matters.

Read by title.

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

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 61 by Representative Jay Morris

AMENDMENT NO. 1

On page 1, line 11, after "305.71," delete the remainder of the line and insert the following:

"321(H)(2), (3), (4), (5) and (6), (I), (J) and (K) and 331(P), (Q) and (R) and"

AMENDMENT NO. 2

On page 1, line 4, after "(T)," delete the remainder of the line and insert in lieu thereof the following:

"305(A)(4)a), (5), (6), D(1)(b) through (d), (g)"

AMENDMENT NO. 3

On page 1, line 12, after "R.S. 51:1307(C)" insert the following:

"and to enact R.S. 47:302 (V) and (W), and 321(L) and (M) and 331(S) and (T)"

AMENDMENT NO. 4

On page 4, at the end of line 4, delete "(3)" and insert the following:

"321(H)(2), (3), (4), (5) and (6), (I), (J) and (K) and 331(P)"

AMENDMENT NO. 5

On page 4, at the beginning of the line, delete "and (4)"

AMENDMENT NO. 6

On page 4, line 5, after "reenacted" insert "and R.S. 47:302 (V) and (W), and 321(L) and (M) and 331(S) and (T) are hereby enacted"

AMENDMENT NO. 7

On page 56, delete lines 6 through 28 and insert the following:

"(2) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective from July 1, 2007 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

(3) Notwithstanding any other provision of law to the contrary which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective from January 1, 1998 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

S. Notwithstanding any other provision of the law to the contrary and specifically notwithstanding any provision enacted during the 2004 First Extraordinary Session which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2007 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

T. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision enacted to make any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

* * *

V. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, for the period April 1, 2016 through April 1, 2019, the following exclusions and exemptions to the tax levied pursuant to the provisions of this Section shall be inapplicable, inoperable, and of no effect: R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3)(e) through (g), and (i) through (k), (6)(b) and (c), (7)(b) through (d), (f), (j), and (l), (8)(b), (10)(c)(i)(bb) and (ii)(aa), (i), (k), (l), (m), (n), (q), (t), (y), (bb) through (hh), (13)(d), (e), (k), (l), and (m), (14)(b)(ii)(bb) and (iv), (g)(i)(bb)(l) and (iii), (h), and (k), (16)(a)(ii) and (iii), (h), (i), (m), and (p) and (o)(i), (e), (h), (k), (n) through (p), 302(R)(2) and (3), (S), and (T), 305(D)(1)(b) through (d), (g) through (i), and (u), (2), (F), and (I), 305.6 through 305.9, 305.13, 305.14, 305.16, 305.17, 305.18, 305.19, 305.20, 305.26, 305.28, 305.33, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.47, 305.49, 305.50(A) through (C) and (E)(2), 305.51, 305.54, 305.57, 305.58, 305.59, 305.61, 305.62, 305.63, 305.64, 305.65, 305.67, 305.68, 305.70 and 305.71.

W. The provisions of Subsection V of this Section shall supercede and control to the extent of conflict with any other provision of law."

AMENDMENT NO. 8

On page 57, delete lines 1 and 2

AMENDMENT NO. 9

On page 72, between lines 27 and 28, insert the following:

"§321. Imposition of tax

* * *

H.(1) * * *

(2) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305(A)(2) and 305.25(A)(3) shall be applicable, operable, and effective from July 1, 2007 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

(3) Notwithstanding any other provision of the law or any other provision of this Chapter to the contrary, the exemption provided in

R.S. 47:305(D)(1)(i) for new boats, vessels, or other water craft used as demonstrators shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

(4) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305.63 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

(5) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, the exemption provided for in R.S. 47:305.64 shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

(6) Notwithstanding any other provision of law to the contrary which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(D)(2) shall be applicable, operable, and effective from January 1, 1998 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

I. Notwithstanding any other provision of the law to the contrary and specifically notwithstanding any provision enacted during the 2004 First Extraordinary Session which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2007 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

J. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision enacted to make any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009 through March 31, 2016, and for all taxable periods on and after April 1, 2019.

K. Notwithstanding the provisions of Subsection H of this Section or any other provision of this Chapter to the contrary, for taxable periods beginning on or after July 1, 2008 through March 31, 2016, and for all taxable periods on and after April 1, 2019, the exemptions to the tax levied by this Section for electric power or energy, natural gas, steam, and water shall be applicable, operative, and effective.

L. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, for the period April 1, 2016 through April 1, 2019, the following exclusions and exemptions to the tax levied pursuant to the provisions of this Section shall be inapplicable, inoperable, and of no effect: R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3)(e) through (g), and (i) through (k), (6)(b) and (c), (7)(b) through (d), (f), (j), and (l), (8)(b), (10)(c)(i)(bb) and (ii)(aa), (i), (k), (l), (m), (n), (q), (t), (y), (bb) through (hh), (13)(d), (e), (k), (l), and (m), (14)(b)(ii)(bb) and (iv), (g)(i)(bb)(l) and (iii), (h), and (k), (16)(a)(ii) and (iii), (h), (i), (m), and (p) and (o)(i), (e), (h), (k), (n) through (p), 302(R)(2) and (3), (S), and (T), 305(D)(1)(b) through (d), (g) through (i), and (u), (2), (F), and (I), 305.6 through 305.9, 305.13, 305.14, 305.16, 305.17, 305.18, 305.19, 305.20, 305.26, 305.28, 305.33, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.47, 305.49, 305.50(A) through (C) and (E)(2), 305.51, 305.54, 305.57, 305.58, 305.59, 305.61, 305.62, 305.63, 305.64, 305.65, 305.67, 305.68, 305.70 and 305.71.

M. The provisions of Subsection L of this Section shall supercede and control to the extent of conflict with any other provision of law.

* * **

AMENDMENT NO. 10

On page 73, delete lines 1 through 27 and on page 74, delete lines 1 and 2 and insert the following:

"§331. Imposition of tax

* * *

P.(1) ~~Notwithstanding any other provision of law to the contrary, except as provided in Paragraph (2) of this Subsection, for the period July 1, 2004 through June 30, 2009, the exemptions to the tax levied by this Section, except for the exemptions provided in R.S. 39:467 and 468, R.S. 47:305(A)(1), (B), (D)(1)(f), (j), (k), (l), (m), (s), and (t), and (G), 305.1, 305.2, 305.3, 305.8, 305.10, 305.14, 305.15, 305.20, 305.25(A)(1) and (2), 305.37, 305.38, 305.46, 305.50, and 305.51, and R.S. 51:1787, shall be inapplicable, inoperable, and of no effect.~~

(2) ~~For the period July 1, 2004, through December 31, 2005 April 1, 2019, the exemptions to the tax levied by this Section for sales of steam, water, electric power, or energy, and natural gas shall be inapplicable, inoperable, and of no effect as to eighty percent of the tax levied by this Section. Except as provided for in Subsection R of this Section, for the period January 1, 2006, through June 30, 2009, the exemptions to the tax levied by this Section for sales of electric power or energy and natural gas shall be inapplicable, inoperable, and of no effect as to thirty percent of the tax levied by this Section. For the period January 1, 2006, through June 30, 2009, the exemptions to the tax levied by this Section for sales of steam and water shall be inapplicable, inoperable, and of no effect as to eighty percent of the tax levied by this Section.~~

* * *

Q. ~~Notwithstanding any other provision of the law to the contrary and specifically notwithstanding any provision enacted during the 2004 First Extraordinary Session which makes any sales and use tax exemption inapplicable, inoperable, and of no effect, the exemption provided in R.S. 47:305.51 shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2007 through March 31, 2016, and for all taxable periods on and after April 1, 2019.~~

* * *

S. ~~Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, for the period April 1, 2016 through April 1, 2019, the following exclusions and exemptions to the tax levied pursuant to the provisions of this Section shall be inapplicable, inoperable, and of no effect R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3)(e) through (g), and (i) through (k), (6)(b) and (c), (7)(b) through (d), (f), (j), and (l), (8)(b), (10)(c)(i)(bb) and (ii)(aa), (i), (k), (l), (m), (n), (q), (t), (v), (bb) through (hh), (13)(d), (e), (k), (l), and (m), (14)(b)(ii)(bb) and (iv), (g)(i)(bb)(l) and (iii), (h), and (k), (16)(a)(ii) and (iii), (h), (i), (m), and (p) and (o)(i), (e), (h), (k), (n) through (p), 302(R)(2) and (3), (S), and (T), 305(D)(1)(b) through (d), (g) through (i), and (u), (2), (F), and (I), 305.6 through 305.9, 305.13, 305.14, 305.16, 305.17, 305.18, 305.19, 305.20, 305.26, 305.28, 305.33, 305.40, 305.41, 305.42, 305.43, 305.44, 305.45, 305.47, 305.49, 305.50(A) through (C) and (E)(2), 305.51, 305.54, 305.57, 305.58, 305.59, 305.61, 305.62, 305.63, 305.64, 305.65, 305.67, 305.68, 305.70 and 305.71.~~

T. ~~The provisions of Subsection S of this Section shall supercede and control to the extent of conflict with any other provision of law."~~

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Alario to Reengrossed House Bill No. 61 by Representative Jay Morris

AMENDMENT NO. 1

In Senate Committee Amendment No. 7 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 1, delete lines 21 through 35 and on page 2, delete lines 1 through 7.

AMENDMENT NO. 2

In Senate Committee Amendment No. 7 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 2, line 11, change "April 1, 2019" to "July 1, 2018"

AMENDMENT NO. 3

In Senate Committee Amendment No. 7 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 2, delete lines 12 through 23, and insert:

"pursuant to the provisions of this Section shall be the exclusive list of allowable exemptions and exclusions.

(1) Food for home consumption, as defined in R.S. 47:305(D)(1)(n) through (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(2) Natural gas, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(3) Electricity, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(4) Water, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(5) Prescription drugs, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(6) Fuel that is subject to the road-use excise tax, as provided in Article VII, Section 27 of the Constitution of Louisiana.

(7) Sales to the United States government and its agencies, as provided in R.S. 301(10)(g).

(8) Sales of raw agricultural products, as provided in R.S. 47:301(10)(e) and 305(A)(3).

(9) Lease or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), piggyback trailers as provided in R.S.47:305.45, and railroad green ties as provided in R.S. 47:305.50(F).

(10) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).

(11) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).

(12) Farm products produced and used by farmers as provided in R.S. 47:305(B).

(13) Sales of fertilizers and containers to farmers as provided in R.S. 47:305(D)(1)(f).

(14) Sales of seeds for planting crops as provided in R.S. 47:305.3.

(15) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.

(16) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i)(i), (13)(k) and (28)(a).

(17) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).

(18) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

(19) Sale of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce as provided in R.S. 47:305(B).

(20) Louisiana Tax Free Shopping Program for international visitors as provided in R.S. 51:1301.

(21) Sales of farm equipment used in poultry production as provided in R.S. 47:301(13)(c).

(22) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).

(23) Sales of livestock, poultry and other farm products and sales at public livestock auctions as provided in R.S. 47:305(A)(1) and (2).

(24) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).

(25) First fifty thousand dollars of farm equipment purchases as provided in R.S. 47:305.25.

(26) Fuel used on the farm as provided in R.S. 47:305.37.

(27) Taxation of electrical cooperatives as provided in R.S. 12:425.

(28) Overhaul of naval vessels as provided in R.S. 47:301(7)(c) and (14)(h).

(29) Purchases by state and local governments as provided in R.S. 47:301(8)(c)."

AMENDMENT NO. 4

In Senate Committee Amendment No. 7 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 2, between lines 25 and 26 insert:

"X. Notwithstanding the provisions of Subsection V of this Section, no amount of additional revenue shall be remitted to any tax increment financing district."

AMENDMENT NO. 5

In Senate Committee Amendment No. 9 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 2, delete lines 32 through 55 and on page 3, delete lines 1 through 17.

AMENDMENT NO. 6

In Senate Committee Amendment No. 9 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 3, line 20, change "April 1, 2019" to "July 1, 2016"

AMENDMENT NO. 7

In Senate Committee Amendment No. 9 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 3 delete lines 21 through 32, and insert:

"pursuant to the provisions of this Section shall be the exclusive list of allowable exemptions and exclusions.

(1) Food for home consumption, as defined in R.S. 47:305(D)(1)(n) through (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(2) Natural gas, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(3) Electricity, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(4) Water, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(5) Prescription drugs, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(6) Fuel that is subject to the road-use excise tax, as provided in Article VII, Section 27 of the Constitution of Louisiana.

(7) Sales to the United States government and its agencies, as provided in R.S. 301(10)(g).

(8) Sales of raw agricultural products, as provided in R.S. 47:301(10)(e) and 305(A)(3).

(9) Lease or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), piggyback trailers as provided in R.S.47:305.45, and railroad green ties as provided in R.S. 47:305.50(F).

(10) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).

(11) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).

(12) Farm products produced and used by farmers as provided in R.S. 47:305(B).

(13) Sales of fertilizers and containers to farmers as provided in R.S. 47:305(D)(1)(f).

(14) Sales of seeds for planting crops as provided in R.S. 47:305.3.

(15) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.

(16) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i)(i), (13)(k) and (28)(a).

(17) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).

(18) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

(19) Sale of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce as provided in R.S. 47:305(B).

(20) Louisiana Tax Free Shopping Program for international visitors as provided in R.S. 51:1301.

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(21) Sales of farm equipment used in poultry production as provided in R.S. 47:301(13)(c).

(22) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).

(23) Sales of livestock, poultry and other farm products and sales at public livestock auctions as provided in R.S. 47:305(A)(1) and (2).

(24) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).

(25) First fifty thousand dollars of farm equipment purchases as provided in R.S. 47:305.25.

(26) Fuel used on the farm as provided in R.S. 47:305.37.

(27) Taxation of electrical cooperatives as provided in R.S. 12:425.

(28) Overhaul of naval vessels as provided in R.S. 47:301(7)(c) and (14)(h).

(29) Purchases by state and local governments as provided in R.S. 47:301(8)(c)."

AMENDMENT NO. 8

In Senate Committee Amendment No. 9 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 3, between lines 34 and 35 insert:

"X. Notwithstanding the provisions of Subsection (L) of this Section, no amount of additional revenue shall be remitted to any tax increment financing district."

AMENDMENT NO. 9

In Senate Committee Amendment No. 10 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 4, line 20, change "April 1, 2019" to "July 1, 2016"

AMENDMENT NO. 10

In Senate Committee Amendment No. 10 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 4, delete lines 21 through 32, and insert:

"pursuant to the provisions of this Section shall be the exclusive list of allowable exemptions and exclusions.

(1) Food for home consumption, as defined in R.S. 47:305(D)(1)(n) through (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(2) Natural gas, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(3) Electricity, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(4) Water, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(5) Prescription drugs, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.

(6) Fuel that is subject to the road-use excise tax, as provided in Article VII, Section 27 of the Constitution of Louisiana.

(7) Sales to the United States government and its agencies, as provided in R.S. 301(10)(g).

(8) Sales of raw agricultural products, as provided in R.S. 47:301(10)(e) and 305(A)(3).

(9) Lease or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), piggyback trailers as provided in R.S.47:305.45, and railroad green ties as provided in R.S. 47:305.50(F).

(10) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).

(11) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).

(12) Farm products produced and used by farmers as provided in R.S. 47:305(B).

(13) Sales of fertilizers and containers to farmers as provided in R.S. 47:305(D)(1)(f).

(14) Sales of seeds for planting crops as provided in R.S. 47:305.3.

(15) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.

(16) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i)(i), (13)(k) and (28)(a).

(17) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).

(18) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

(19) Sale of 50-ton vessels and new component parts and sales of certain materials and services to vessels operating in interstate commerce as provided in R.S. 47:305(A) and (B).

(20) Louisiana Tax Free Shopping Program for international visitors as provided in R.S. 51:1301.

(21) Sales of farm equipment used in poultry production as provided in R.S. 47:301(13)(c).

(22) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).

(23) Sales of livestock, poultry and other farm products and sales at public livestock auctions as provided in R.S. 47:305(A)(1) and (2).

(24) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).

(25) First fifty thousand dollars of farm equipment purchases as provided in R.S. 47:305.25.

(26) Fuel used on the farm as provided in R.S. 47:305.37.

(27) Taxation of electrical cooperatives as provided in R.S. 12:425.

(28) Overhaul of naval vessels as provided in R.S. 47:301(7)(c) and (14)(h).

(29) Purchases by state and local governments as provided in R.S. 47:301(8)(c)."

AMENDMENT NO. 11

In Senate Committee Amendment No. 10 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016, on page 4, after line 34 insert:

"X. Notwithstanding the provisions of Subsection (S) of this Section, no amount of additional revenue shall be remitted to any tax increment financing district."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 61 by Representative Jay Morris

AMENDMENT NO. 1

Delete Senate Committee Amendment Nos. 1 through 6 and 8 of proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on March 8, 2016.

AMENDMENT NO. 2

On page 1, line 2, after "reenact" delete the remainder of the line, delete lines 3 through 11 in their entirety, and on line 12, delete "6001(A), and R.S. 51:1307(C)" and insert the following:

"R.S. 47:301(7)(h) and (14)(b)(i), 302(R)(2) and (3), (S), and (T), 321(H)(2), (3), (4), (5) and (6), (I), (J) and (K) and 331(P), (Q) and (R) and to enact R.S. 47:302 (V) and (W), and 321(L) and (M) and 331(S) and (T)"

AMENDMENT NO. 3

On page 1, at the beginning of line 17, after "Section 1." delete the remainder of the line and delete lines 18 through 22 in their entirety and insert the following:

"R.S. 47:301(7)(h) and (14)(b)(i), 302(R)(2) and (3), (S), and (T), 321(H)(2), (3), (4), (5) and (6), (I), (J) and (K) and 331(P), (Q) and (R) are hereby amended and reenacted and R.S. 47:302 (V) and (W), and 321(L) and (M) and 331(S) and (T) are hereby enacted to read as follows:"

AMENDMENT NO. 4

Delete pages 2 through 13 in their entirety and on page 14, delete lines 1 through 25 and insert the following:

"§301. Definitions

As used in this Chapter the following words, terms, and phrases have the meaning ascribed to them in this Section, unless the context clearly indicates a different meaning:

* * *

(7)

* * *"

AMENDMENT NO. 5

On page 15, delete lines 5 through 28 in their entirety and delete pages 16 through 35 in their entirety and insert:

** * **"

AMENDMENT NO. 6

On page 36, delete lines 1 through 9 in their entirety and insert the following:

"(14) "Sales of services" means and includes the following:

* * **"

AMENDMENT NO. 7

On page 36, at the beginning of line 10, after "(b)(i)" and before "The" insert "(aa)"

AMENDMENT NO. 8

On page 36, line 14, after "facilities" delete the semi-colon ";" and delete the remainder of the line, delete line 15 in its entirety, and at the beginning of line 16, delete "political subdivision, the" and insert "(bb) The"

AMENDMENT NO. 9

On page 36, delete lines 20 through 29 and delete pages 37 through 55 in their entirety

AMENDMENT NO. 10

On page 56, delete lines 1 and 2 in their entirety

AMENDMENT NO. 11

Delete pages 57 through 72 in their entirety

AMENDMENT NO. 12

On page 74, delete lines 3 through 28 in their entirety and delete pages 75 through 147 in their entirety and on page 148, delete lines 1 and 2 in their entirety and insert the following:

"Section 2. Section 4 of Act No. 386 of the 1990 Regular Session of the Legislature is hereby repealed in its entirety.

Section 3. The provisions of this Act shall become effective on April 1, 2016."

Rep. Jay Morris moved that the amendments proposed by the Senate be rejected.

ROLL CALL

The roll was called with the following result:

YEAS

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

Chaney	Huval	Richard
Connick	James	Schexnayder
Coussan	Jefferson	Schroder
Cox	Jenkins	Seabaugh
Cromer	Johnson, M.	Shadoin
Danahay	Johnson, R.	Smith
Davis	Jones	Talbot
DeVillier	Landry, N.	Thibaut
Dwight	Landry, T.	Zeringue
Edmonds	LeBas	
Total - 95		

NAYS

Howard	Pylant	Willmott
Ivey	White	
Total - 5		

ABSENT

Jackson	Stokes
Henry	Simon
Total - 4	

The amendments proposed by the Senate were rejected.

Conference committee appointment pending.

Conference Committee Appointment

The Speaker appointed the following conferees on the part of the House to confer with a like committee from the Senate on the disagreement to House Bill No. 61: Reps. Jay Morris, Abramson, and Jim Morris.

Conference Committee Reports for Consideration

The following Conference Committee Reports were taken up and acted upon as follows:

Suspension of the Rules

On motion of Rep. Leger, the rules were suspended in order to consider the following conference committee report which contains subject matter not confined to the disagreement between the two houses.

HOUSE BILL NO. 95—

BY REPRESENTATIVE LEGER
AN ACT

To amend and reenact R.S. 47:241 and 287.69 and to repeal R.S. 47:55(5), 287.79, 287.83, 287.85, and 287.442(B)(1), relative to income tax; to provide relative to the deductibility of federal income taxes; to repeal deductibility of federal income taxes paid for purposes of calculating corporate income taxes; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 95 by Representative Leger recommend the following concerning the Reengrossed bill:

1. That the set of Senate Floor Amendments by Senator Morrell (#296) be adopted.
2. That the following amendments be adopted:

AMENDMENT NO. 1

In Senate Floor Amendment No. 1 by Senator Morrell (#296), on page 1, line 3, after "287.69," and before "to enact" delete "and 287.442(B)(1)," and insert "287.442(B)(1), 300.6(A), and 300.7(A),"

AMENDMENT NO. 2

In Senate Floor Amendment No. 2 by Senator Morrell (#296), on page 1, line 8, after "287.69," and before "are" delete "and 287.442(B)(1)" and insert "287.442(B)(1), 300.6(A), and 300.7(A),"

AMENDMENT NO. 3

In Senate Floor Amendment No. 4 by Senator Morrell (#296), on page 2, line 18, after "R.S. 47:244" delete the comma "," and delete the remainder of the line in its entirety and at the beginning of line 19, delete "income derived from sources in this state"

AMENDMENT NO. 4

In Senate Floor Amendment No. 5 by Senator Morrell (#296), on page 3, line 4, after "overpayments," insert "including refunds or credits created by the carryback of a federal net operating loss,"

AMENDMENT NO. 5

In Senate Floor Amendment No. 5 by Senator Morrell (#296), on page 3, between lines 14 and 15, insert the following:

"§300.6. Louisiana taxable income of resident estate or trust

A. Definition. "Louisiana taxable income" of a resident estate or trust means the taxable income of the estate or trust determined in accordance with federal law for the same taxable year, as specifically modified by the provisions contained in Subsection B of this Section, less a federal income tax deduction to be computed following the provisions of R.S. 47:287.83 and 287.85; in accordance with the following provisions:

(1) In computing Louisiana taxable income, no federal income tax deduction shall be allowed on net income upon which no Louisiana income tax has been incurred, or upon which, for any reason whatsoever, no Louisiana income tax will be paid. For purposes of this Section, the federal income tax deduction may be recomputed and reduced to reflect the application of a net operating loss adjustment. When computing Louisiana taxable income, the secretary may consider reductions to the federal income tax deduction in accordance with the provisions of this Paragraph.

(2) The alternative minimum tax is a federal income tax deductible to the extent that it is applicable to regular federal taxable income. Any alternative minimum tax paid on tax preference items shall not be deductible. In accordance with the provisions of this Paragraph, the secretary may determine the deductible portion of the alternative minimum tax.

(3) For purposes of this Section, federal income taxes shall include taxes based on net income, accumulated earnings, war profits, excess profits, personal holding company income, and tax from recomputation of investment credit. For purposes of federal income taxation as compared to the computation of net income under this Part, proper adjustment shall be made for the actual tax rates as applied to different classes of income and for all differences in the computation of net income. The amount of the federal income tax deduction shall be that portion of the total federal income tax, after application of all credits, which is levied on income derived solely

from sources in this state as computed under the rules and regulations prescribed by the secretary.

(4) As used in this Subsection, the term "credits" shall not include overpayments of prior year taxes allowed as a credit, estimated tax payments or similar prepayments, credit for prior year alternative minimum tax that is allowed as a credit against the current regular federal income tax, or federal income tax credits determined by the secretary to be presidential disaster area disaster relief credits.

* * *

§300.7. Louisiana taxable income of nonresident estate or trust

A. Definition. "Louisiana taxable income" of a nonresident estate or trust means ~~such~~ the portion of the taxable income of the nonresident estate or trust determined in accordance with federal law for the same taxable year, as specifically modified by the provisions contained in Subsection C of this Section, that was earned within or derived from sources within this state, less a federal income tax deduction to be computed following the provisions of ~~R.S. 47:287.83 and 287.85~~ R.S. 47:300.6.

* * *

Respectfully submitted,

Representative Walt Leger, III
 Representative Neil C. Abramson
 Representative James H. "Jim" Morris
 Senator Jean-Paul J. Morrell
 Senator Jack Donahue
 Senator Eric LaFleur

Rep. Leger moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Davis	Landry, T.
Abraham	Dwight	LeBas
Adams	Falconer	Leger
Amedee	Foil	Leopold
Anders	Franklin	Lopinto
Armes	Gaines	Lyons
Bacala	Gisclair	Magee
Bagley	Glover	Marcelle
Bagneris	Hall	Miller, D.
Berthelot	Harris, J.	Miller, G.
Billiot	Harris, L.	Montoucet
Bishop	Havard	Moreno
Bouie	Hazel	Norton
Broadwater	Hilferty	Pearson
Brown, C.	Hill	Pierre
Brown, T.	Hoffmann	Pugh
Carmody	Hollis	Pylant
Carpenter	Hunter	Reynolds
Carter, G.	Ivey	Schexnayder
Carter, R.	Jackson	Shadoin
Carter, S.	James	Smith
Chaney	Jefferson	Stokes
Cox	Jenkins	Thibaut
Cromer	Johnson, R.	White
Danahay	Jones	Zeringue
Total - 75		

NAYS

Connick	Hodges	McFarland
Coussan	Horton	Miguez

DeVillier	Howard	Pope
Edmonds	Huval	Richard
Emerson	Johnson, M.	Seabaugh
Garofalo	Landry, N.	Willmott
Hensgens	Mack	
Total - 20		

ABSENT

Abramson	Morris, Jay	Simon
Morris, Jim	Talbot	
Guinn	Price	
Henry	Schroder	
Total - 9		

The Conference Committee Report was adopted.

HOUSE BILL NO. 55—

BY REPRESENTATIVES LEGER AND CARPENTER
 AN ACT

To enact R.S. 47:287.82, relative to corporate income tax; to provide with respect to certain corporate deductions; to require that certain deductible items and costs be added-back when computing corporate income tax liability; to provide for certain limitations; to provide for applicability; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 55 by Representative Leger recommend the following concerning the Reengrossed bill:

1. That the set of Senate Floor Amendments by Senator Cortez (#529) be rejected.

Respectfully submitted,

Representative Walt Leger III
 Representative Neil C. Abramson
 Representative Julie Stokes
 Senator Jean-Paul J. Morrell
 Senator Karen Carter Peterson
 Senator Eric LaFleur

Rep. Leger moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Dwight	Leger
Abraham	Falconer	Leopold
Adams	Foil	Lopinto
Amedee	Franklin	Lyons
Anders	Gaines	Magee
Armes	Gisclair	Marcelle
Bacala	Glover	McFarland

Bagley	Hall	Miller, D.
Bagneris	Harris, J.	Miller, G.
Billiot	Harris, L.	Montoucet
Bishop	Havard	Moreno
Bouie	Hazel	Norton
Broadwater	Hilferty	Pearson
Brown, C.	Hill	Pierre
Brown, T.	Hoffmann	Price
Carmody	Hollis	Pugh
Carpenter	Hunter	Reynolds
Carter, G.	Ivey	Richard
Carter, R.	Jackson	Shadoin
Carter, S.	James	Smith
Chaney	Jefferson	Stokes
Coussan	Jenkins	Talbot
Cox	Johnson, R.	Thibaut
Cromer	Jones	White
Danahay	Landry, N.	Willmott
Davis	Landry, T.	Zeringue
DeVillier	LeBas	
Total - 80		

NAYS

Berthelot	Hodges	Miguez
Connick	Horton	Pylant
Edmonds	Howard	Schexnayder
Emerson	Huval	Seabaugh
Garofalo	Johnson, M.	
Guinn	Mack	
Total - 16		

ABSENT

Abramson	Hensgens	Pope
Morris, Jay	Schroder	Simon
Henry	Morris, Jim	
Total - 8		

The Conference Committee Report was adopted.

Message from the Senate

APPOINTMENT OF CONFERENCE COMMITTEE

March 9, 2016

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

I am directed to inform your honorable body that the President of the Senate has appointed the following committee to serve with a like committee from the House to confer on the disagreement to House Bill No. 61: Senators Morrell, LaFleur, and Alario.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Suspension of the Rules

On motion of Rep. Jackson, 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

HOUSE BILLS

March 9, 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. 24
Returned with amendments

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

House Bills and Joint Resolutions Returned from the Senate with Amendments

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

Suspension of the Rules

Rep. Jackson moved to suspend the rules to consider House Bill No. 24 at this time, which motion was agreed to.

HOUSE BILL NO. 24—
BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact R.S. 47:227 and 6034(C)(1)(a)(ii)(bb)(II), (c)(ii), and (d)(ii), and Act No. 125 of the 2015 Regular Session of the Legislature, relative to Sections 7 and 8 of Act No. 125 of the Regular Session of the Legislature; to extend the sunset of reductions to tax credits in Act No. 125 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

Read by title.

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

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 24 by Representative Jackson

AMENDMENT NO. 1

On page 1, line 14, change "~~and before July 1, 2018,~~" to "and before July 1, 2018,"

Rep. Jackson moved that the amendments proposed by the Senate be rejected.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Foil	Leger
Abraham	Franklin	Leopold
Amedee	Gaines	Lopinto
Anders	Garofalo	Lyons

Armes	Gisclair	Mack
Bacala	Glover	Magee
Bagley	Guinn	Marcelle
Bagneris	Hall	McFarland
Berthelot	Harris, J.	Miguez
Billiot	Harris, L.	Miller, D.
Bishop	Havard	Miller, G.
Bouie	Hazel	Montoucet
Brown, C.	Hilferty	Moreno
Brown, T.	Hill	Norton
Carmody	Hodges	Pearson
Carpenter	Hoffmann	Pierre
Carter, G.	Hollis	Pope
Carter, R.	Horton	Price
Carter, S.	Howard	Pugh
Chaney	Hunter	Pylant
Connick	Huval	Reynolds
Coussan	Jackson	Richard
Cox	James	Schexnayder
Cromer	Jefferson	Seabaugh
Danahay	Jenkins	Shadoin
Davis	Johnson, M.	Smith
DeVillier	Johnson, R.	Talbot
Dwight	Jones	Thibaut
Edmonds	Landry, N.	White
Emerson	Landry, T.	Willmott
Falconer	LeBas	Zeringue

Total - 93

NAYS

Total - 0

ABSENT

Abramson	Henry	Morris, Jim
Adams	Hensgens	Schroder
Broadwater	Ivey	Simon
Morris, Jay	Stokes	

Total - 11

The amendments proposed by the Senate were rejected.

Conference committee appointment pending.

Conference Committee Appointment

The Speaker appointed the following conferees on the part of the House to confer with a like committee from the Senate on the disagreement to House Bill No. 24: Reps. Jackson, Abramson, and Barras.

Message from the Senate

APPOINTMENT OF CONFERENCE COMMITTEE

March 9, 2016

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

I am directed to inform your honorable body that the President of the Senate has appointed the following committee to serve with a like committee from the House to confer on the disagreement to House Bill No. 24: Senators Morrell, Peterson, and LaFleur.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Message from the Senate

ADOPTION OF CONFERENCE COMMITTEE REPORT

March 9, 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 the report of the Conference Committee on the disagreement to House Bill No. 55.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Message from the Senate

ADOPTION OF CONFERENCE COMMITTEE REPORT

March 9, 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 the report of the Conference Committee on the disagreement to House Bill No. 95.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Conference Committee Reports for Consideration

The following Conference Committee Reports were taken up and acted upon as follows:

HOUSE BILL NO. 62— BY REPRESENTATIVE JACKSON AN ACT

To amend and reenact R.S. 47:301(1) through (28), 305(A)(2), (C), (D)(1), (2)(a)(introductory paragraph), (F), (G), (H)(introductory paragraph), and (I), 305.1(A) and (B), 305.6, 305.7, 305.9, 305.13, 305.14(A)(1) and (5), 305.16, 305.19, 305.20(A) and (G)(1), 305.26, 305.28(A), 305.33, 305.41, 305.42, 305.43(B), 305.49, 305.50(A)(1) and (2)(a), (B), and (F), 305.51(A), 305.54(B)(1), 305.56, 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.65(A), 305.67, 305.68, 305.70, 305.71, 315.1(A), 315.2(A), and 318(A), and to enact R.S. 47:321.1, and to repeal R.S. 47:305.60 and 305.69, relative to state sales and use tax; to impose a sales and use tax; to provide for the rate and base of the tax; to provide for the disposition of collections; to provide with respect to certain refund provisions; to provide for exceptions and limitations; to provide for effectiveness; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Page 28 HOUSE

22nd Day's Proceedings - March 9, 2016

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 62 by Representative Jackson recommend the following concerning the Reengrossed bill:

1. That the set of Senate Committee Amendments by the Senate Committee on Revenue and Fiscal Affairs (#248) be rejected.
2. That the set of Legislative Bureau Amendments (#255) be rejected.
3. That Senate Floor Amendment Nos. 1, 5 through 7, 9, 11, 12, 35, and 37 through 41 by Senator Morrell (#280) be adopted.
4. That Senate Floor Amendment Nos. 2, 3, 4, 8, 10, 13 through 32 through 34, 36, and 42 by Senator Morrell (#280) be rejected.
5. That the set of Senate Floor Amendments by Senator Chabert (#292) be rejected.
6. That the set of Senate Floor Amendments by Senator Morrell (#322) be rejected.
7. That Senate Floor Amendment Nos. 1, and 3 through 5 by Senator Morrell (#325) be adopted.
8. That Senate Floor Amendment Nos. 2, 6 through 15 through 18 through 22 by Senator Morrell (#325) be rejected.
9. That the following amendments be adopted:

AMENDMENT NO. 1

On page 1, line 2 after "R.S." delete the remainder of the line, delete lines 3 through 8 in their entirety, and insert the following:

"47:301(3), (7), (10), (13), (14), (16), (18), and (28) and 318(A), and to enact R.S. 47:321.1,"

AMENDMENT NO. 2

On page 1, line 11, after "collections;" delete the remainder of the line and insert "to"

AMENDMENT NO. 3

On page 1, line 15, after "R.S." delete the remainder of the line, delete lines 16 through 19 in their entirety, and on page 2, delete line 1 in its entirety and insert the following:

"47:301(3), (7), (10), (13), (14), (16), (18), and (28) and 318(A)"

AMENDMENT NO. 4

On page 2, delete lines 7 through 18 in their entirety and insert the following:

"* * *

AMENDMENT NO. 5

On page 5, at the beginning of line 20, before the comma "," insert "under R.S. 47:302, 321, and 331"

AMENDMENT NO. 6

On page 10, delete lines 13 through 29 in their entirety, delete pages 11 and 12 in their entirety, and on page 13, delete lines 1 through 17 in their entirety, and insert the following:

"* * *

AMENDMENT NO. 7

Delete pages 16 and 17 in their entirety, and on page 18, delete lines 1 through 13 in their entirety and insert the following:

"* * *

AMENDMENT NO. 8

On page 31, delete lines 7 through 18 in their entirety and insert the following:

"* * *

AMENDMENT NO. 9

On page 34, line 28, after "state" delete the remainder of the line, delete line 29 in its entirety, and insert "under R.S. 47:302, 321, and 331."

AMENDMENT NO. 10

On page 40, delete lines 24 through 27 in their entirety and insert the following:

"* * *

AMENDMENT NO. 11

On page 49, delete lines 11 through 18 in their entirety and insert the following:

"* * *

AMENDMENT NO. 12

On page 56, delete lines 9 through 29 in their entirety, delete page 57 in its entirety, and on page 58, delete lines 1 through 6 in their entirety and insert the following:

"* * *

AMENDMENT NO. 13

On page 58, line 8, after "state" insert "under R.S. 47:302, 321, and 331"

AMENDMENT NO. 14

On page 59, delete lines 16 through 29 in their entirety, delete pages 60 through 75 in their entirety, and on page 76, delete lines 1 through 5 in their entirety

AMENDMENT NO. 15

On page 77, line 26, after "effect" delete the remainder of the line, and insert "after June 30, 2018."

AMENDMENT NO. 16

On page 81, between lines 2 and 3, insert the following:

"(46) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).

(47) Vehicle rentals to warranty customers as provided in R.S. 47:301(7)(h).

(48) Lease or rental of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).

(49) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).

(50) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).

(51) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).

(52) A factory built home as provided in R.S. 47:301(16)(g).

(53) Any advertising service rendered by an advertising business as provided in R.S. 47:302(D).

(54) The sale of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).

(55) The sale of livestock at public sales sponsored by breeders' or registry associations or livestock auction markets as provided in R.S. 47:305(A)(2).

(56) The sale of agricultural products by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).

(57) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state, for export as provided in R.S. 47:305(E).

(58) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

(59) The sales price for new farm equipment as provided in R.S. 47:305.25.

(60) Trucks and trailers if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).

(61) Freight cars, piggy-back cars and rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).

(62) Councils on Aging as provided in R.S. 47:305.66.

(63) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).

(64) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).

(65) Manufacturing machinery and equipment as provided in R.S. 47:301(3)(i), (13)(k), and (28)(a). The provisions of this Paragraph shall be operative and in effect beginning July 1, 2016."

AMENDMENT NO. 17

On page 81, between lines 6 and 7, insert the following:

"H. No amount of additional revenue collected as a result of this Section shall be remitted to any tax increment financing district or economic development project."

AMENDMENT NO. 18

On page 81, line 7, after "shall be" and before "for" delete "effective" and insert "applicable"

AMENDMENT NO. 19

On page 81, delete lines 8 through 12 in their entirety, and insert the following:

"Section 3. The provisions of this Act shall become effective on April 1, 2016."

Respectfully submitted,

Representative Katrina Jackson
 Representative Neil C. Abramson
 Representative James "Jim" Morris
 Senator Eric LaFleur
 Senator Jean-Paul J. Morrell

Rep. Jackson moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Gaines	Lopinto
Abraham	Garofalo	Lyons
Abramson	Gisclair	Magee
Adams	Glover	Marcelle
Anders	Guinn	McFarland
Arnes	Hall	Miller, D.
Bagley	Harris, J.	Miller, G.
Bagneris	Harris, L.	Montoucet
Berthelot	Havard	Moreno
Billiot	Hazel	Morris, Jay
Bishop	Henry	Morris, Jim
Bouie	Hensgens	Norton
Broadwater	Hilferty	Pearson
Brown, C.	Hill	Pierre
Brown, T.	Hoffmann	Pope
Carmody	Hollis	Price
Carpenter	Hunter	Pugh
Carter, G.	Huval	Pylant
Carter, R.	Jackson	Reynolds
Carter, S.	James	Schexnayder
Chaney	Jefferson	Schroder
Coussan	Jenkins	Shadoin
Cox	Johnson, R.	Smith
Danahay	Jones	Stokes
Davis	Landry, N.	Talbot
Dwight	Landry, T.	Thibaut
Falconer	LeBas	White
Foil	Leger	Zeringue
Franklin	Leopold	
Total - 86		

NAYS

Amedee	Emerson	Mack
Bacala	Hodges	Miguez
Connick	Horton	Richard
Cromer	Howard	Seabaugh
DeVillier	Ivey	Willmott
Edmonds	Johnson, M.	
Total - 17		

ABSENT

Simon
 Total - 1

The Conference Committee Report, having received a two-thirds vote of the elected members, was adopted.

Message from the Senate

ADOPTION OF CONFERENCE COMMITTEE REPORT

March 9, 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 the report of the Conference Committee on the disagreement to House Bill No. 62.

Respectfully submitted,

GLENN A. KOEPP Secretary of the Senate

Suspension of the Rules

On motion of Rep. Jackson, the rules were suspended in order to consider the following conference committee report which contains subject matter not confined to the disagreement between the two houses.

HOUSE BILL NO. 22—

BY REPRESENTATIVE JACKSON AN ACT

To amend and reenact Section 6 of Act No. 126 of the 2015 Regular Session, relative to Act No. 126 of the 2015 Regular Session of the Legislature; to extend the sunset of reductions made in Act No. 126 of the 2015 Regular Session; to provide for an effective date; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 22 by Representative Jackson recommend the following concerning the Reengrossed bill:

- 1. That Senate Committee Amendments Nos. 1 through 3 proposed by the Senate Committee on Revenue and Fiscal Affairs (#491) be adopted.
2. That Senate Floor Amendments Nos. 1 through 5 proposed by Senator Martiny (#547) be adopted.
3. That the following amendments to the Reengrossed bill be adopted:

AMENDMENT NO. 1

On page 1, delete lines 17 and 18 and insert in lieu thereof the following:

"Section 7. In the event the Act that originated as House Bill No. 62 of the 2016 First Extraordinary Session of the Legislature is

enacted and becomes effective, the provisions of Sections 1, 2, and 3 of this Act shall remain in effect through the termination date in the Act that originated as House Bill No. 62 of the 2016 First Extraordinary Session of the Legislature."

Respectfully submitted,

Representative Katrina Jackson
Representative Taylor F. Barras
Representative Neil C. Abramson
Senator Jean-Paul J. Morrell
Senator Eric LaFleur
Senator Daniel "Danny" Martiny

Rep. Jackson moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker, Abraham, Abramson, Adams, Anders, Armes, Bagley, Bagneris, Billiot, Bishop, Bouie, Broadwater, Brown, C., Brown, T., Carmody, Carpenter, Carter, G., Carter, R., Chaney, Coussan, Cox, Cromer, Danahay, Davis, Dwight, Total - 74
Falconer, Franklin, Gaines, Gisclair, Glover, Guinn, Hall, Harris, J., Harris, L., Havard, Hilferty, Hill, Hoffmann, Hollis, Hunter, Huval, Jackson, James, Jefferson, Jenkins, Johnson, R., Jones, Landry, N., Landry, T., LeBas, Total - 74

NAYS

Amedee, Bacala, Berthelot, Carter, S., Connick, DeVillier, Edmonds, Emerson, Foil, Total - 26
Garofalo, Henry, Hodges, Horton, Howard, Ivey, Johnson, M., Lopinto, Mack, Magee, Pugh, Richard, Schexnayder, Schroder, Seabaugh, Talbot, Willmott

ABSENT

Hensgens, Hazel, Total - 4
Simon, Morris, Jay

The Conference Committee Report was adopted.

Suspension of the Rules

On motion of Rep. Jay Morris, the rules were suspended in order to consider the following conference committee report which contains subject matter not confined to the disagreement between the two houses.

HOUSE BILL NO. 61—

BY REPRESENTATIVE JAY MORRIS
AN ACT

To amend and reenact R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3), (6) through (10), (13) through (16), (18), and (27), 302(R)(2) and (3), (S), and (T), 305(D)(1)(b) through (d), (g) through (i), and (u), (2)(a)(introductory paragraph), (F), and (I), 305.6 through 305.9, 305.13, 305.14(A)(1), 305.16, 305.17, 305.18(A), 305.19, 305.20(C), 305.26, 305.28(A), 305.33, 305.40(A)(introductory paragraph), 305.41, 305.42, 305.43(A), 305.44(A)(introductory paragraph), 305.45(A)(introductory paragraph), 305.47, 305.49, 305.50(A)(1) and (2)(a), (B), and (E)(2), 305.51(A), 305.54(B)(1), 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.63, 305.64(A)(1), 305.65(A), 305.67, 305.68, 305.70, 305.71, 331(P)(3) and (4), (Q) and (R), and 6001(A), and R.S. 51:1307(C) and to repeal Section 4 of Act No. 386 of 1990, relative to state sales and use taxes; to provide with respect to the applicability of certain exclusions and exemptions from the state sales and use tax base; to provide for effectiveness; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 61 by Representative Jay Morris recommend the following concerning the Reengrossed bill:

1. That the set of amendments by the Senate Committee on Revenue and Fiscal Affairs (#518) be adopted.
2. That the set of Senate Floor Amendments by Senator Morrell (#587) be adopted.
3. That the set of Senate Floor Amendments by Senator Alario (#595) be adopted.
4. That the following amendments be adopted:

AMENDMENT NO. 1

In Amendment No. 2 in the set of Senate Floor Amendments by Senator Morrell (#587), on page 1, delete lines 8 through 10 in their entirety and insert the following:

"R.S. 22:270 and R.S. 47:301(7)(h) and (14)(b)(i) and 331(P) and (Q), to enact R.S. 47:302(V), (W), and (X), 321(L), (M), (N), and (O), and 331(S), (T), and (U),"

AMENDMENT NO. 2

In Amendment No. 3 in the set of Senate Floor Amendments by Senator Morrell (#587), on page 1, delete lines 14 through 17 in their entirety and insert the following:

"R.S. 22:270 and R.S. 47:301(7)(h) and (14)(b)(i) and 331(P) and (Q) are hereby amended and reenacted and R.S. 47:302(V), (W), and (X), 321(L), (M), (N), and (O), and 331(S), (T), and (U) are hereby enacted to read as follows:"

AMENDMENT NO. 3

In Amendment No. 3 in the set of Senate Floor Amendments by Senator Alario (#595), on page 1, delete lines 26 and 27 and insert the following:

"(6) Gasoline and other motor fuels subject to the state excise tax on fuel."

AMENDMENT NO. 4

In Amendment No. 3 in the set of Senate Floor Amendments by Senator Alario (#595), on page 1, delete line 29 and insert "R.S. 47:301(10)(g)."

AMENDMENT NO. 5

In Amendment No. 3 in the set of Senate Floor Amendments by Senator Alario (#595), on page 1, delete lines 33 and 34 in their entirety and insert "piggyback trailers as provided in R.S. 47:305.45, and certain trucks and trailers in interstate commerce as provided in R.S. 47:305.50(A) and (B)."

AMENDMENT NO. 6

In Amendment No. 3 in the set of Senate Floor Amendments by Senator Alario (#595), on page 2, delete lines 3 and 4 in their entirety and delete line 7 in its entirety and insert "R.S. 47:305.1 (A) and (B)."

AMENDMENT NO. 7

In Amendment No. 3 in the set of Senate Floor Amendments by Senator Alario (#595), on page 2, between lines 24 and 25, insert the following:

"(30) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state, for export as provided in R.S. 47:305(E).

(31) Parish councils on aging in R.S. 47:305.66.

(32) Articles traded in on purchases of tangible personal property as provided in R.S. 47:301(13)(a).

(33) A factory built home as provided in R.S. 47:301(16)(g)."

AMENDMENT NO. 8

In Amendment No. 7 in the set of Senate Floor Amendments by Senator Alario (#595), on page 3, delete line 10 and insert "R.S. 47:301(10)(g)."

AMENDMENT NO. 9

In Amendment No. 7 in the set of Senate Floor Amendments by Senator Alario (#595), on page 3, delete lines 14 and 15 in their entirety and insert "piggyback trailers as provided in R.S. 47:305.45, and certain trucks and trailers in interstate commerce as provided in R.S. 47:305.50(A) and (B)."

AMENDMENT NO. 10

In Amendment No. 7 in the set of Senate Floor Amendments by Senator Alario (#595), on page 3, delete lines 27 and 28 in their entirety

AMENDMENT NO. 11

In Amendment No. 7 in the set of Senate Floor Amendments by Senator Alario (#595), on page 3, delete lines 31 and 32 in their entirety and delete line 35 in its entirety and insert "R.S. 47:305.1 (A) and (B)."

AMENDMENT NO. 12

In Amendment No. 7 in the set of Senate Floor Amendments by Senator Alario (#595), on page 3, between lines 52 and 53, insert the following:

"(30) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state, for export as provided in R.S. 47:305(E).

(31) Parish councils on aging in R.S. 47:305.66.

(32) Articles traded in on purchases of tangible personal property as provided in R.S. 47:301(13)(a).

(33) A factory built home as provided in R.S. 47:301(16)(g)."

AMENDMENT NO. 13

In Amendment No. 8 in the set of Senate Floor Amendments by Senator Alario (#595), on page 4, between lines 3 and 4, insert the following:

"(Z) Notwithstanding Subsections (L) and (X) of this Section, purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i)(i), (13)(k), and (28)(a) shall be subject to the tax levied in this Section beginning April 1, 2016, through June 30, 2018."

AMENDMENT NO. 14

In Amendment No. 10 in the set of Senate Floor Amendments by Senator Alario (#595), on page 4, delete line 28 and insert "R.S. 47:301(10)(g)."

AMENDMENT NO. 15

In Amendment No. 10 in the set of Senate Floor Amendments by Senator Alario (#595), on page 4, delete lines 32 and 33 in their entirety and insert "piggyback trailers as provided in R.S. 47:305.45, and certain trucks and trailers in interstate commerce as provided in R.S. 47:305.50(A) and (B)."

AMENDMENT NO. 16

In Amendment No. 10 in the set of Senate Floor Amendments by Senator Alario (#595), on page 4, delete lines 49 and 50 in their entirety and delete line 53 in its entirety and insert "R.S. 47:305.1 (A) and (B)."

AMENDMENT NO. 17

In Amendment No. 10 in the set of Senate Floor Amendments by Senator Alario (#595), on page 3, between lines 15 and 16, insert the following:

"(30) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state, for export as provided in R.S. 47:305(E).

(31) Parish councils on aging in R.S. 47:305.66.

(32) Articles traded in on purchases of tangible personal property as provided in R.S. 47:301(13)(a).

(33) A factory built home as provided in R.S. 47:301(16)(g)."

AMENDMENT NO. 18

On page 148, after line 2, insert the following:

"Section 2. R.S. 22:270 is hereby amended and reenacted to read as follows:

§270. Taxes and tax base

A. (1) In lieu of the state income tax and the corporate franchise tax levied in Title 47 of the Louisiana Revised Statutes of 1950, every health maintenance organization authorized and certified to engage in the business of issuing contracts or other evidences or similar forms of coverage to enrollees for health care services or prepaid medical services in this state, including Louisiana partnerships authorized under R.S. 22:244(B), shall pay an annual license tax on the gross amount of its receipts from contracts and other evidences of coverage at the same rate as the license tax on life insurance companies provided in R.S. 22:842 and R.S. 22:844.

(2) Except that the rate for health maintenance organizations with enrollment in coverage in the individual market in Louisiana greater than fifty-five thousand individuals as of December 31, 2015 shall be six hundred dollars for every ten thousand dollars of gross annual premiums collected. For purposes of this Paragraph, "individual market" means the market for health coverage offered to individuals other than in connection with a group plan. The Commissioner of Insurance, in consultation with the Secretary of the Department of Health and Hospitals, shall have the authority, by rule-making pursuant to the Administrative Procedure Act, to prescribe rules in order to implement this provision or to meet the requirements of federal law or regulations, obtain approval from the Centers for Medicare and Medicaid Services, or to ensure federal financial participation. The commissioner shall not adjust the enrollment numbers described in this Paragraph. This Paragraph shall become effective upon the issuance of any required approval by the Centers for Medicare and Medicaid Services, if approval is not received the rate for health maintenance organizations with enrollment in coverage in the individual market in Louisiana greater than fifty-five thousand individuals in effect before the effective date of the Act creating this Paragraph shall apply.

* * *

Respectfully submitted,

Representative Jay Morris
Representative Neil C. Abramson
Representative James Morris
Senator Jean-Paul J. Morrell
Senator Eric LaFleur

Rep. Jay Morris moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Abraham	Dwight	Landry, T.
Abramson	Falconer	LeBas
Adams	Foil	Leger
Anders	Franklin	Leopold
Armes	Gaines	Lyons
Bacala	Gisclair	Marcelle
Bagley	Glover	McFarland
Bagneris	Hall	Miguez
Billiot	Harris, J.	Miller, D.
Bishop	Harris, L.	Montoucet
Bouie	Havard	Moreno
Broadwater	Hazel	Morris, Jay
Brown, C.	Henry	Norton
Brown, T.	Hensgens	Pierre
Carmody	Hilferty	Pope
Carpenter	Hill	Price
Carter, R.	Hoffmann	Pugh
Carter, S.	Hunter	Pylant

Chaney	Huval	Reynolds
Connick	Jackson	Richard
Coussan	James	Schroder
Cox	Jefferson	Shadoin
Cromer	Jenkins	Smith
Danahay	Johnson, R.	Thibaut
DeVillier	Jones	White
Total - 75		

NAYS

Mr. Speaker	Hollis	Miller, G.
Amedee	Horton	Morris, Jim
Berthelot	Howard	Pearson
Davis	Ivey	Schexnayder
Edmonds	Johnson, M.	Seabaugh
Emerson	Landry, N.	Stokes
Garofalo	Lopinto	Talbot
Guinn	Mack	Willmott
Hodges	Magee	Zeringue
Total - 27		

ABSENT

Carter, G.	Simon
Total - 2	

The Conference Committee Report, having received a two-thirds vote of the elected members, was adopted.

Suspension of the Rules

On motion of Rep. Henry, the rules were suspended in order to consider the following conference committee report which contains subject matter not confined to the disagreement between the two houses.

HOUSE BILL NO. 122—

BY REPRESENTATIVE HENRY

AN ACT

To appropriate funds and to make and otherwise provide for certain reductions in appropriations from certain sources to be allocated to designated agencies and purposes in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for the 2015-2016 Fiscal Year; to provide for an effective date; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 122 by Representative Henry recommend the following concerning the Reengrossed bill:

1. That Senate Committee Amendments Nos. 1, 2, 6, 8 through 14, 17 through 33, 36 through 56, 62, 63, 66 through 68, 72, 73, 75 through 87, 89, and 90 by the Senate Committee on Finance (#341), be adopted.
2. That Senate Committee Amendments Nos. 3, 4, 5, 7, 15, 16, 34, 35, 57, 58, 59, 60, 61, 64, 65, 69 through 71, 74, and 88 by the Senate Committee on Finance (#341), be rejected.
3. That Senate Floor Amendments Nos. 2, 5 through 7, 9 through 13, and 16 by Senator LaFleur (#421), be adopted.

4. That Senate Floor Amendments Nos. 1, 3, 4, 8, 14, 15, and 17 by Senator LaFleur (#421), be rejected.
5. That the set of Senate Floor Amendment by Senator LaFleur (#453), be adopted.
6. That the following amendments be adopted:

AMENDMENT NO. 1

In Senate Committee Amendment No. 8 by the Senate Committee on Finance (#341), on page 1, at the end of line 16, change "\$265,000" to "\$351,905"

AMENDMENT NO. 2

In Senate Committee Amendment No. 20 by the Senate Committee on Finance (#341), on page 2, line 14, after "and 30" delete the remainder of the line and delete line 15

AMENDMENT NO. 3

In Senate Committee Amendment No. 51 by the Senate Committee on Finance (#341), on page 5, between lines 8 and 9, insert the following:

"Provided, however, that the Fiscal Year 2015-2016 mid-year reduction pursuant to the Constitution of Louisiana, Article VII, Section 10(F) made by the Joint Legislative Committee on the Budget on February 15, 2016, to Schedule 19A-615 Southern University System out of the Tobacco Tax Health Care Fund by (\$31,082) is hereby declared null and void.

Provided, however, that the Fiscal Year 2015-2016 mid-year reduction pursuant to the Constitution of Louisiana, Article VII, Section 10(F) made by the Joint Legislative Committee on the Budget on February 15, 2016, to Schedule 19A-615 Southern University System out of the Southern University AgCenter Program Fund by (\$34,800) is hereby declared null and void."

AMENDMENT NO. 4

In Senate Committee Amendment No. 53 by the Senate Committee on Finance (#341), on page 5, line 28, change "\$97,872" to "\$95,952"

AMENDMENT NO. 5

In Senate Committee Amendment No. 53 by the Senate Committee on Finance (#341), on page 5, delete line 35 in its entirety

AMENDMENT NO. 6

In Senate Committee Amendment No. 87 by the Senate Committee on Finance (#341), on page 10, at the beginning of line 5, change "Section 4." to "Section 4.A."

AMENDMENT NO. 7

In Senate Committee Amendment No. 87 by the Senate Committee on Finance (#341), on page 10, at the beginning of line 9, change "Section 5." to "Section 4.B."

AMENDMENT NO. 8

In Senate Floor Amendment No. 16 by Senator LaFleur (#421), on page 2, line 23, after "provided in" and before "this Act" insert "Sections 1.A. through 2 of"

AMENDMENT NO. 9

In Senate Floor Amendment No. 16 by Senator LaFleur (#421), on page 2, delete line 31 and insert the following:

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"Budget. The state treasurer shall make the remaining transfers in this Act prior to the end of Fiscal Year 2015-2016. In the event the amount of Fees and Self-generated Revenues or Statutory Dedications being transferred to the State General Fund (Direct) are insufficient to fully fund the transfers required in those Sections, the treasurer shall notify the commissioner of administration and the Joint Legislative Committee on the Budget."

AMENDMENT NO. 10

In Senate Floor Amendment No. 1 by Senator LaFleur (#453), on page 1, line 3, after "after" change "line 37," to "line 31,"

AMENDMENT NO. 11

In Senate Floor Amendment No. 1 by Senator LaFleur (#453), on page 1, at the beginning of line 4, change "Section 5." to "Section 6."

AMENDMENT NO. 12

In Senate Floor Amendment No. 1 by Senator LaFleur (#453), on page 1, line 10, after "Budget on" and before "February 13, 2016," insert "November 20,2015 and"

AMENDMENT NO. 13

In Senate Floor Amendment No. 1 by Senator LaFleur (#453), on page 1, line 13, after "2016," and before "the" insert the following:

"excluding the expenditure item listed as "preamble reductions", accounting for any changes in the most recently projected amount of each current year expenditure item requiring action,"

7. That the following amendments to the Reengrossed bill be adopted:

AMENDMENT NO. 1

On page 1, delete line 17 in its entirety

AMENDMENT NO. 2

On page 1, at the end of line 18, change "\$4,638,029" to "\$5,138,029"

AMENDMENT NO. 3

On page 1, at the end of line 20, change "\$314,500" to "\$414,500"

AMENDMENT NO. 4

On page 2, delete line 3 in its entirety

AMENDMENT NO. 5

On page 2, at the end of line 22, change "\$2,889,513" to "\$3,836,033"

AMENDMENT NO. 6

On page 4, delete lines 29 through 34 in their entirety

AMENDMENT NO. 7

On page 5, delete lines 1 and 2 in their entirety

AMENDMENT NO. 8

On page 7, at the end of line 17, change "\$673,276" to "\$653,731"

AMENDMENT NO. 9

On page 7, at the end of line 23, change "\$172,905" to "\$171,898"

AMENDMENT NO. 10

On page 7, at the end of line 36, change "\$129,558" to "\$201,899"

AMENDMENT NO. 11

On page 7, delete line 38 in its entirety

AMENDMENT NO. 12

On page 8, delete lines 4 and 5 in their entirety

AMENDMENT NO. 13

On page 8, at the end of line 11, change "\$250,000" to "\$200,000"

AMENDMENT NO. 14

On page 8, at the end of line 12, change "\$150,000" to "\$200,000"

AMENDMENT NO. 15

On page 8, at the end of line 14, change "\$72,494" to "\$500,000"

AMENDMENT NO. 16

On page 8, at the end of line 17, change "\$509,339" to "\$1,000,000"

AMENDMENT NO. 17

On page 8, between lines 32 and 33, insert the following:

"SCHEDULE 19 - HIGHER EDUCATION

19-615 Southern University Board of Supervisors (\$ 67,802)"

AMENDMENT NO. 18

On page 9, between lines 17 and 18, insert the following:

"Section 1.G. The commissioner of administration is authorized to make adjustments to appropriations as are necessary to effectuate the governor's deficit plan approved by the Joint Legislative Committee on the Budget on February 15, 2016, and as provided in this Act, after review of the adjustments by the Legislative Fiscal Office."

AMENDMENT NO. 19

On page 9, line 23, after "Program" and before the period "." insert "in an effort to ensure that the program serves only the most medically fragile children"

AMENDMENT NO. 20

On page 9, at the beginning of line 24, change "Section 4." to "Section 5."

AMENDMENT NO. 21

On page 9, line 27, after "Act," delete "by"

AMENDMENT NO. 22

On page 9, delete line 28 and insert the following:

"and the amounts of any reductions in State General Fund by Fees and Self-generated Revenues or Statutory Dedications approved and certified by the Joint Legislative Committee on the Budget on February 15, 2016."

AMENDMENT NO. 23

On page 9, between lines 30 and 31, insert the following:

"Section 7. Act 26 of the 2015 Regular Session of the Legislature is hereby amended and reenacted as follows:

On page 28, delete lines 29 and 30, and insert the following:

"Payable from the State General Fund by Interagency Transfers from the Office of Motor Vehicles in the event HB No. 111 of the 2016 First Extraordinary Session of the Legislature is enacted into law \$ 24,000,000"

On page 28, at the end of line 41, change "\$611,530,624" to "\$618,530,624"

Section 8. The state treasurer is hereby authorized and directed to transfer out of the State General Fund by Statutory Dedications from the Fiscal Year 2015-2016 Deficit Elimination Fund the amount of \$200,000,000 into the State General Fund (Direct) to provide a source of funds to eliminate all or a portion of the Fiscal Year 2015-2016 budgetary deficit."

Respectfully submitted,

Representative Cameron Henry
 Representative Patricia Haynes Smith
 Representative Taylor F. Barras
 Senator Eric LaFleur
 Senator John A. Alario, Jr.
 Senator Jack Donahue

Rep. Henry moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Foil	Leger
Abraham	Franklin	Leopold
Abramson	Gaines	Lopinto
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, Jim
Bouie	Hensgens	Norton
Broadwater	Hilferty	Pearson
Brown, C.	Hill	Pierre
Brown, T.	Hodges	Pope
Carmody	Hoffmann	Price
Carpenter	Hollis	Pugh
Carter, G.	Horton	Pylant
Carter, R.	Howard	Reynolds
Carter, S.	Hunter	Richard
Chaney	Huval	Schexnayder
Connick	Ivey	Schroder
Coussan	Jackson	Seabaugh

Cox	James	Shadoin
Cromer	Jefferson	Smith
Danahay	Jenkins	Stokes
Davis	Johnson, M.	Talbot
DeVillier	Johnson, R.	Thibaut
Dwight	Jones	White
Edmonds	Landry, N.	Willmott
Emerson	Landry, T.	Zeringue
Falconer	LeBas	

Total - 101

NAYS

Total - 0

ABSENT

Morris, Jay Simon

Lyons
 Total - 3

The Conference Committee Report was adopted.

Suspension of the Rules

On motion of Rep. Jackson, the rules were suspended in order to consider the following conference committee report which contains subject matter not confined to the disagreement between the two houses.

HOUSE BILL NO. 23—
 BY REPRESENTATIVE JACKSON
 AN ACT

To amend and reenact Section 6 of Act No. 123 of the 2015 Regular Session of the Legislature, relative to Act No. 123 of the 2015 Regular Session of the Legislature; to extend the sunset of the reductions in Act No. 123 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 23 by Representative Jackson recommend the following concerning the Reengrossed bill:

1. That Senate Committee Amendments Nos. 1 through 4 proposed by the Senate Committee on Revenue and Fiscal Affairs (#490) be rejected.
2. That the following amendments to the Reengrossed bill be adopted:

AMENDMENT NO. 1

On page 1, delete lines 18 through 20 in their entirety and insert in lieu thereof the following:

"Section 7.(A) The provisions of Sections 6 and 7 of this Act shall become effective on July 1, 2015.

(B) In the event the Act that originated as House Bill No. 62 of the 2016 First Extraordinary Session of the Legislature is enacted and

becomes effective, the provisions of Sections 1, 2, and 3 of this Act shall remain in effect through the termination date in the Act that originated as House Bill No. 62 of the 2016 First Extraordinary Session of the Legislature."

Respectfully submitted,

Representative Katrina Jackson
 Representative Taylor F. Barras
 Representative Neil C. Abramson
 Senator Jean-Paul J. Morrell
 Senator Eric LaFleur
 Senator Daniel "Danny" Martiny

Rep. Jackson moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Franklin	Leopold
Abraham	Gaines	Lyons
Abramson	Gisclair	Magee
Adams	Glover	Marcelle
Anders	Hall	McFarland
Armes	Harris, J.	Miguez
Bagley	Harris, L.	Miller, D.
Bagneris	Havard	Montoucet
Billiot	Hazel	Moreno
Bishop	Hill	Morris, Jay
Bouie	Hoffmann	Morris, Jim
Broadwater	Hollis	Norton
Brown, C.	Hunter	Pierre
Brown, T.	Jackson	Price
Carmody	James	Pylant
Carpenter	Jefferson	Reynolds
Carter, G.	Jenkins	Shadoin
Carter, R.	Johnson, R.	Smith
Chaney	Jones	Thibaut
Cox	Landry, T.	White
Danahay	LeBas	Zeringue
Davis	Leger	
Total - 65		

NAYS

Amedee	Foil	Lopinto
Bacala	Garofalo	Mack
Berthelot	Guinn	Miller, G.
Carter, S.	Henry	Pearson
Connick	Hilferty	Pope
Coussan	Hodges	Pugh
Cromer	Horton	Richard
DeVillier	Howard	Schexnayder
Dwight	Huval	Schroder
Edmonds	Ivey	Seabaugh
Emerson	Johnson, M.	Talbot
Falconer	Landry, N.	Willmott
Total - 36		

ABSENT

Simon	Stokes
Hensgens	
Total - 3	

The Conference Committee Report was adopted.

Suspension of the Rules

On motion of Rep. Jackson, the rules were suspended in order to consider the following conference committee report which contains subject matter not confined to the disagreement between the two houses.

HOUSE BILL NO. 24—
 BY REPRESENTATIVE JACKSON
 AN ACT

To amend and reenact R.S. 47:227 and 6034(C)(1)(a)(ii)(bb)(II), (c)(ii), and (d)(ii), and Act No. 125 of the 2015 Regular Session of the Legislature, relative to Sections 7 and 8 of Act No. 125 of the Regular Session of the Legislature; to extend the sunset of reductions to tax credits in Act No. 125 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 24 by Representative Jackson recommend the following concerning the Reengrossed bill:

1. That the set of Senate Committee Amendments by the Senate Committee on Revenue and Fiscal Affairs (#535) be rejected.

Respectfully submitted,

Representative Katrina Jackson
 Representative Neil C. Abramson
 Representative Taylor F. Barras
 Senator J.P. Morrell
 Senator Karen Peterson
 Senator Eric LaFleur

Rep. Jackson moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Gaines	Leopold
Abraham	Gisclair	Lyons
Abramson	Glover	Magee
Adams	Hall	Marcelle
Anders	Harris, J.	Miller, D.
Armes	Harris, L.	Montoucet
Bagley	Havard	Moreno
Bagneris	Hill	Morris, Jay
Billiot	Hoffmann	Morris, Jim
Bouie	Hollis	Norton
Broadwater	Hunter	Pierre
Brown, C.	Jackson	Price
Brown, T.	James	Pylant
Carpenter	Jefferson	Reynolds

Carter, G.	Jenkins	Shadoin
Carter, R.	Johnson, R.	Thibaut
Chaney	Jones	White
Cox	Landry, T.	Zeringue
Danahay	LeBas	
Franklin	Leger	
Total - 58		

NAYS

Amedee	Foil	Mack
Bacala	Garofalo	McFarland
Berthelot	Guinn	Miguez
Bishop	Hazel	Miller, G.
Carmody	Henry	Pearson
Carter, S.	Hensgens	Pope
Connick	Hilferty	Pugh
Coussan	Hodges	Richard
Cromer	Horton	Schexnayder
Davis	Howard	Schroder
DeVillier	Huval	Seabaugh
Dwight	Ivey	Stokes
Edmonds	Johnson, M.	Talbot
Emerson	Landry, N.	Willmott
Falconer	Lopinto	
Total - 44		

ABSENT

Simon	Smith
Total - 2	

The Conference Committee Report was adopted.

Suspension of the Rules

On motion of Rep. Moreno, the rules were suspended in order to consider the following conference committee report which contains subject matter not confined to the disagreement between the two houses.

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.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable President and Members of the Senate and to the Honorable Speaker and Members of the House of Representatives.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning Senate Bill No. 22 by Senator Morrell recommend the following concerning the Reengrossed bill:

- That House Committee Amendments Nos. 1, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, and 15 proposed by House Committee on Ways and Means and adopted by the House of Representatives on March 4, 2016 be adopted.
- That House Committee Amendment No. 2 proposed by House Committee on Ways and Means and adopted by the House of Representatives on March 4, 2016 be rejected.

- That House Floor Amendment No. 1 proposed by Representative Havard and adopted by the House of Representatives on March 8, 2016 be rejected.
- That House Floor Amendment No. 1 proposed by Representative Carpenter and adopted by the House of Representatives on March 8, 2016 are rejected.
- That House Floor Amendments No. 1 through 19 proposed by Representative Abramson and adopted by the House of Representatives on March 8, 2016 be adopted.
- That following amendments to the reengrossed bill be adopted:

AMENDMENT NO. 1

In House Floor Amendment No. 5 proposed by Representative Abramson and adopted by the House of Representatives on March 8, 2016 on page 1, below line 25, add the following:

"(v) Parking pursuant to events allowed under an existing lease or extension thereof."

AMENDMENT NO. 2

In House Floor Amendment No. 7 proposed by Representative Abramson and adopted by the House of Representatives on March 8, 2016 on page 2, between lines 16 and 17, insert the following:

"(3) Notwithstanding any provision of law to the contrary, two-thirds of the avails of any sales and use tax imposed by any political subdivision which are attributable to sales at the Angola State Penitentiary Rodeo shall be allocated to the West Feliciana School Board and one-third shall be allocated to the West Feliciana Council on Aging."

AMENDMENT NO. 3

In House Floor Amendment No. 11 proposed by Representative Abramson and adopted by the House of Representatives on March 8, 2016 on page 2, at the end of line 28, between "tickets" and the period "." insert the following:

"unless such sales are made by a non-profit host organization"

AMENDMENT NO. 4

In House Floor Amendment No. 13 proposed by Representative Abramson and adopted by the House of Representatives on March 8, 2016 on page 2, at the end of line 33, between "tickets" and the period "." insert the following:

"unless such sales are made by a non-profit host organization"

AMENDMENT NO. 5

In House Floor Amendment No. 15 proposed by Representative Abramson and adopted by the House of Representatives on March 8, 2016 on page 2, line 37, after "line 23," delete the remainder of the line and insert the following:

"after "athletic" delete the remainder of the line and insert "events, or any large scale bid-upon events or any other events allowed under an existing lease or extension thereof, sold in the primary ticket market, but not secondary market sales of such tickets unless such sales are made by a non-profit host organization"

AMENDMENT NO. 6

In House Floor Amendment No. 17 proposed by Representative Abramson and adopted by the House of Representatives on March 8, 2016 on page 3, at the end of line 5, after "tickets" and before the

period ":" insert "unless such sales are made by a non-profit host organization"

AMENDMENT NO. 7

On page 3, delete lines 24 and 25 and insert the following:

"(ii) Any sale, service, or other transaction occurring in such facility, including the sale of parking on adjacent property under the same jurisdiction, in connection with athletic contests or any large scale bid-upon events."

AMENDMENT NO. 8

On page 3, line 28, after "athletic" delete "contests" and insert "events or any large scale bid-upon events or any other events allowed under an existing lease or extension thereof"

AMENDMENT NO. 9

On page 4, line 1, after "athletic" delete "contests" and insert "events or any large scale bid-upon events or any other events allowed under an existing lease or extension thereof"

Respectfully submitted,

Senator Jean-Paul J. Morrell
Senator Daniel "Danny" Martiny
Senator Troy Carter
Representative Helena N. Moreno
Representative Neil C. Abramson
Representative James Morris

Rep. Moreno moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

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

Total - 86

NAYS

Amedee	Falconer	Richard
Bacala	Garofalo	Schexnayder
Berthelot	Horton	Seabaugh
Connick	Johnson, M.	
Edmonds	Pylant	
Total - 13		

ABSENT

Hodges	Leger	Simon
Hensgens	Jackson	
Total - 5		

The Conference Committee Report, having received a two-thirds vote of the elected members, was adopted.

Suspension of the Rules

On motion of Rep. Stokes, the rules were suspended in order to consider the following conference committee report which contains subject matter not confined to the disagreement between the two houses.

SENATE BILL NO. 15—

BY SENATOR MORRELL AND REPRESENTATIVE STOKES
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 for certain limitations; 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.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable President and Members of the Senate and to the Honorable Speaker and Members of the House of Representatives.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning Senate Bill No. 15 by Senator Morrell recommend the following concerning the Reengrossed bill:

1. That the House Floor Amendments proposed by Representative Stokes and adopted by the House of Representatives on March 8, 2016, designated as HFASB15 416 727 be adopted.
2. That the House Floor Amendments proposed by Representative Stokes and adopted by the House of Representatives on March 8, 2016, designated as HFASB15 2991 734 be rejected.
3. That the House Committee Amendments proposed by the Committee on Ways and Means and adopted by the House of Representatives on March 4, 2016, designated as HCASB15 2991 711 be rejected.

Respectfully submitted,

Senator Jean-Paul J. Morrell
Senator Dale Erdey
Representative Julie Stokes
Representative Neil Abramson
Representative Jim Morris

Rep. Stokes moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Foil	Lyons
Abraham	Franklin	Magee
Abramson	Gaines	Marcelle
Adams	Gisclair	Miller, D.
Anders	Glover	Miller, G.
Armes	Hall	Montoucet
Bagley	Harris, J.	Moreno
Bagneris	Harris, L.	Morris, Jay
Berthelot	Havard	Morris, Jim
Billiot	Hazel	Norton
Bouie	Hilferty	Pearson
Broadwater	Hill	Pierre
Brown, C.	Hoffmann	Pope
Brown, T.	Hollis	Price
Carmody	Hunter	Pylant
Carpenter	James	Reynolds
Carter, G.	Jefferson	Shadoin
Carter, R.	Jenkins	Smith
Carter, S.	Johnson, R.	Stokes
Chaney	Jones	Thibaut
Cox	Landry, T.	White
Danahay	LeBas	Willmott
Davis	Leger	
DeVillier	Leopold	

Total - 70

NAYS

Amedee	Guinn	Lopinto
Bacala	Henry	Mack
Bishop	Hensgens	McFarland
Connick	Hodges	Miguez
Coussan	Horton	Pugh
Dwight	Howard	Schexnayder
Edmonds	Huval	Schroder
Emerson	Ivey	Seabaugh
Falconer	Johnson, M.	Talbot
Garofalo	Landry, N.	Zeringue

Total - 30

ABSENT

Cromer	Jackson
Richard	Simon

Total - 4

The Conference Committee Report was adopted.

Suspension of the Rules

On motion of Rep. Stokes, the rules were suspended in order to consider the following conference committee report which contains subject matter not confined to the disagreement between the two houses.

HOUSE BILL NO. 57—
BY REPRESENTATIVE STOKES

AN ACT

To amend and reenact Section 4 of Act No. 109 of the 2015 Regular Session of the Legislature and to repeal Section 2 of Act No. 109 of the 2015 Regular Session of the Legislature, relative to the sunset provisions of Act No. 109 of the 2015 Regular Session of the Legislature; to provide with respect to the individual income tax credit for taxes paid to other states; to repeal the three-year sunset of modifications to the tax credit in Act No. 109 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

March 9, 2016

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 57 by Representative Stokes recommend the following concerning the Engrossed bill:

1. That the set of Senate Floor Amendments by Senator Peacock (#346) be adopted.
2. That the following amendments be adopted:

AMENDMENT NO. 1

In Senate Floor Amendment No. 2 by Senator Peacock (#346), on page 1, line 12, change "January 1, 2016" to "January 1, 2018"

AMENDMENT NO. 2

In Senate Floor Amendment No. 2 by Senator Peacock (#346), on page 1, line 14, after "federal" and before "income" delete "gross" and insert "taxable"

AMENDMENT NO. 3

In Senate Floor Amendment No. 2 by Senator Peacock (#346), on page 1, delete line 15 in its entirety and insert the following:

"allowed the credit for forty percent of their proportionate share of the entity level tax paid. No credit shall be allowed pursuant to the provisions of this Paragraph if the proportionate share of the related income and the tax paid to the other state is not included in the calculation of Louisiana taxable income reported on the Louisiana return of the individual partner or member."

AMENDMENT NO. 4

Respectfully submitted,

Representative Julie Stokes
Representative Neil C. Abramson
Representative James "Jim" Morris
Senator Jean-Paul J. Morrell
Senator Barrow Peacock
Senator Karen Carter Peterson

Rep. Stokes moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Dwight	Leopold
Abraham	Foil	Lopinto
Abramson	Franklin	Lyons
Adams	Gaines	Magee
Anders	Gisclair	Marcelle
Armes	Glover	Miller, D.
Bagley	Hall	Miller, G.
Bagneris	Harris, J.	Montoucet
Berthelot	Harris, L.	Moreno
Billiot	Havard	Morris, Jay

Bishop	Hazel	Norton
Bouie	Hilferty	Pearson
Broadwater	Hill	Pierre
Brown, C.	Hoffmann	Price
Brown, T.	Hollis	Pugh
Carmody	Huval	Pylant
Carpenter	James	Reynolds
Carter, G.	Jefferson	Schexnayder
Carter, R.	Jenkins	Shadoin
Carter, S.	Johnson, R.	Smith
Chaney	Jones	Stokes
Cox	Landry, N.	Thibaut
Danahay	Landry, T.	White
Davis	LeBas	Willmott
DeVillier	Leger	Zeringue
Total - 75		

NAYS

Amedee	Garofalo	Mack
Bacala	Guinn	McFarland
Connick	Hensgens	Miguez
Coussan	Hodges	Pope
Cromer	Horton	Schroder
Edmonds	Howard	Seabaugh
Emerson	Ivey	
Falconer	Johnson, M.	
Total - 22		

ABSENT

Jackson	Simon	Talbot
Henry	Morris, Jim	
Hunter	Richard	
Total - 7		

The Conference Committee Report was adopted.

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

SIGNED SENATE CONCURRENT RESOLUTIONS

March 9, 2016

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

I am directed to inform your honorable body that the President of the Senate has signed the following Senate Concurrent Resolutions:

Senate Concurrent Resolution Nos. 6 and 8

and ask the Speaker of the House of Representatives to affix his signature to the same.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

The Senate Concurrent Resolutions contained herein were signed by the Speaker of the House.

Message from the Senate

SIGNED SENATE BILLS AND JOINT RESOLUTIONS

March 9, 2016

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

I am directed to inform your honorable body that the President of the Senate has signed the following Senate Bills:

Senate Bill No. 15

and ask the Speaker of the House of Representatives to affix his signature to the same.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

The Senate Bills and Joint Resolutions contained herein were signed by the Speaker of the House.

Message from the Senate

**ADOPTION OF
CONFERENCE COMMITTEE REPORT**

March 9, 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 the report of the Conference Committee on the disagreement to House Bill No. 22.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Message from the Senate

**ADOPTION OF
CONFERENCE COMMITTEE REPORT**

March 9, 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 the report of the Conference Committee on the disagreement to House Bill No. 61.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Message from the Senate

**ADOPTION OF
CONFERENCE COMMITTEE REPORT**

March 9, 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 the report of the Conference Committee on the disagreement to House Bill No. 122.

Respectfully submitted,

GLENN A. KOEPP
Secretary of the Senate

Privileged Report of the Committee on Enrollment

March 9, 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. 2—

BY REPRESENTATIVES BROADWATER, AMEDEE, BAGNERIS, CHAD BROWN, TERRY BROWN, CARPENTER, COX, DAVIS, DEVILLIER, DWIGHT, GAINES, HAVARD, HENSGENS, HILFERTY, HORTON, HUVAL, JACKSON, JAMES, JEFFERSON, JENKINS, JONES, LYONS, DUSTIN MILLER, JAY MORRIS, JIM MORRIS, PRICE, REYNOLDS, SHADOIN, SMITH, STOKES, THIBAUT, AND WILLMOTT
AN ACT

To repeal R.S. 47:6039, relative to tax credits; to repeal the Student Assessment for a Valuable Education (SAVE) credit program.

HOUSE BILL NO. 19—

BY REPRESENTATIVE JAMES
AN ACT

To amend and reenact 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 provide relative to the entities to which the tax applies; to provide for applicability; to provide for certain deductions for taxable capital; to provide for initial payment of the franchise tax; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 22—

BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact R.S. 51:2455(D)(3) and Section 6 of Act No. 126 of the 2015 Regular Session and to enact Section 7 of Act No. 126 of the 2015 Regular Session, relative to Act No. 126 of the 2015 Regular Session of the Legislature; to change the application filing period for certain tax rebates; to extend the sunset of reductions made in Act No. 126 of the 2015 Regular Session; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 24—

BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact R.S. 47:227 and 6034(C)(1)(a)(ii)(bb)(II), (c)(ii), and (d)(ii), and Act No. 125 of the 2015 Regular Session of the Legislature, relative to Sections 7 and 8 of Act No. 125 of the Regular Session of the Legislature; to extend the sunset of reductions to tax credits in Act No. 125 of the 2015 Regular Session of the Legislature; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 27—

BY REPRESENTATIVE COX
AN ACT

To amend and reenact R.S. 26:341(A) and 342, relative to the excise tax on alcoholic beverages; to increase the rate of the excise tax levied on alcoholic beverages; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 39—

BY REPRESENTATIVES STOKES, BAGNERIS, AND WILLMOTT
AN ACT

To amend and reenact R.S. 47:551, relative to automobile rental tax; to levy an automobile rental tax; to provide for collection and distribution of the tax; to provide for certain definitions; to authorize promulgation of rules; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 43—

BY REPRESENTATIVES WHITE AND COX
AN ACT

To amend and reenact R.S. 47:306(A)(3)(a), relative to state sales and use tax; to provide for the amount of dealer compensation for the accounting for and the remittance of taxes to the state; to provide for applicability; to provide for effectiveness; and to provide for related matters.

HOUSE BILL NO. 55—

BY REPRESENTATIVES LEGER AND CARPENTER
AN ACT

To enact R.S. 47:287.82, relative to corporate income tax; to provide with respect to certain corporate deductions; to require that certain deductible items and costs be added-back when computing corporate income tax liability; to provide for certain limitations; to provide for applicability; and to provide for related matters.

HOUSE BILL NO. 59—

BY REPRESENTATIVE MORENO
AN ACT

To amend and reenact R.S. 47:301(4)(f) and (6)(a), relative to sales and use tax on hotels; to provide certain definitions for purposes of imposing of the state sales and use tax; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 61—

BY REPRESENTATIVE JAY MORRIS
AN ACT

To amend and reenact R.S. 4:168 and 227, R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 40:582.7 (introductory paragraph), R.S. 47:301(3), (6) through (10), (13) through (16), (18), and (27), 302(R)(2) and (3), (S), and (T), 305(D)(1)(b) through (d), (g) through (i), and (u), 2)(a)(introductory paragraph), (F), and (I), 305.6 through 305.9, 305.13, 305.14(A)(1), 305.16, 305.17, 305.18(A), 305.19, 305.20(C), 305.26, 305.28(A), 305.33, 305.40(A)(introductory paragraph), 305.41, 305.42, 305.43(A), 305.44(A)(introductory paragraph), 305.45(A)(introductory paragraph), 305.47, 305.49, 305.50(A)(1) and (2)(a), (B), and (E)(2), 305.51(A), 305.54(B)(1), 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.63, 305.64(A)(1), 305.65(A), 305.67, 305.68, 305.70, 305.71, 331(P)(3) and (4), (Q) and (R), and 6001(A), and R.S. 51:1307(C) and to repeal Section 4 of Act No. 386 of 1990, relative to state sales and use taxes; to provide with respect to the applicability of certain exclusions and exemptions from the state sales and use tax base; to provide for effectiveness; and to provide for related matters.

HOUSE BILL NO. 62—

BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact R.S. 47:301(1) through (28), 305(A)(2), (C), (D)(1), (2)(a)(introductory paragraph), (F), (G), (H)(introductory paragraph), and (I), 305.1(A) and (B), 305.6, 305.7, 305.9, 305.13, 305.14(A)(1) and (5), 305.16, 305.19, 305.20(A) and (G)(1), 305.26, 305.28(A), 305.33, 305.41, 305.42, 305.43(B), 305.49, 305.50(A)(1) and (2)(a), (B), and (F), 305.51(A), 305.54(B)(1), 305.56, 305.57(A), 305.58(A)(1), 305.59, 305.61(A), 305.62(B)(1), 305.65(A), 305.67, 305.68, 305.70, 305.71, 315.1(A), 315.2(A), and 318(A), and to enact R.S. 47:321.1, and to repeal R.S. 47:305.60 and 305.69, relative

to state sales and use tax; to impose a sales and use tax; to provide for the rate and base of the tax; to provide for the disposition of collections; to provide with respect to certain refund provisions; to provide for exceptions and limitations; to provide for effectiveness; and to provide for related matters.

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 AND SENATOR WALSWORTH

AN ACT

To amend and reenact R.S. 51:1787(A)(2)(a) and (3) and (B)(3)(c) and (5) and to enact R.S. 51:1787(A)(1)(c), (B)(3)(d), (6), and (7), and (K), 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.

HOUSE BILL NO. 95—

BY REPRESENTATIVE LEGER

AN ACT

To amend and reenact R.S. 47:93(A) and (B), 241, 287.69, 287.442(B)(1), 300.6(A), and 300.7(A), to enact R.S. 47:55(6), and to repeal R.S. 47:287.79, 287.83, and 287.85, relative to corporation income tax; to provide relative to the deductibility of federal income taxes; to repeal deductibility of federal income taxes paid for purposes of calculating corporate income taxes; to provide for applicability; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 116—

BY REPRESENTATIVE IVEY

AN ACT

To amend and reenact R.S. 47:287.86(C)(2), relative to the net operating loss deduction; to provide for the order of loss years from which a net operating loss may be carried over; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 122—

BY REPRESENTATIVE HENRY

AN ACT

To appropriate funds and to make and otherwise provide for certain reductions in appropriations from certain sources to be allocated to designated agencies and purposes in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for the 2015-2016 Fiscal Year; to provide for an effective date; and to provide for related matters.

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.

Privileged Report of the Committee on Enrollment

March 9, 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. 20—

BY REPRESENTATIVE LANCE HARRIS

A RESOLUTION

To express the condolences of the House of Representatives upon the death of Dr. James Weathersby Welch, Jr.

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 9, 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 Concurrent Resolutions have been properly enrolled:

HOUSE CONCURRENT RESOLUTION NO. 12—

BY REPRESENTATIVE BARRAS

A CONCURRENT RESOLUTION

To recognize March 7-13, 2016, as Multiple Sclerosis Awareness Week at the state capitol.

HOUSE CONCURRENT RESOLUTION NO. 13—

BY REPRESENTATIVES GAROFALO AND LOPINTO

A CONCURRENT RESOLUTION

To express condolences upon the death of Helena Hosch Heintz of Metairie.

Respectfully submitted,

CHRIS HAZEL
Chairman

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

Adjournment

On motion of Rep. Anders, at 6:00 P.M., the House agreed to adjourn *sine die*.

The Speaker of the House declared the House adjourned *sine die*.

ALFRED W. SPEER
Clerk of the House