OFFICIAL JOURNAL

OF THE

HOUSE OF REPRESENTATIVES

OF THE

STATE OF LOUISIANA

TWELFTH DAY'S PROCEEDINGS

Forty-fourth Extraordinary Session of the Legislature Under the Adoption of the Constitution of 1974

> House of Representatives State Capitol Baton Rouge, Louisiana

Monday, June 4, 2018

The House of Representatives was called to order at 9:41 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	Lyons
Abraham	Gaines	Mack
Abramson	Garofalo	Magee
Amedee	Gisclair	Marcelle
Anders	Glover	Marino
Armes	Guinn	McFarland
Bacala	Hall	Miguez
Bagley	Harris, J.	Miller, D.
Bagneris	Harris, L.	Miller, G.
Berthelot	Havard	Morris, Jay
Billiot	Hazel	Morris, Jim
Bishop	Henry	Muscarello
Bouie	Hensgens	Norton
Brass	Hilferty	Pearson
Brown, C.	Hill	Pierre
Brown, T.	Hodges	Pope
Carmody	Hoffmann	Pugh
Carpenter	Hollis	Pylant
Carter, G.	Horton	Reynolds
Carter, R.	Howard	Richard
Carter, S.	Hunter	Schexnayder
Chaney	Huval	Seabaugh
Connick	Ivey	Shadoin
Coussan	Jackson	Simon
Cox	James	Smith
Crews	Jefferson	Stagni
Cromer	Jenkins	Stefanski
Davis	Johnson	Stokes
DeVillier	Jones	Talbot
Duplessis	Jordan	Thibaut
Dwight	Landry, N.	Thomas
Edmonds	Landry, T.	White
Emerson	LeBas	Wright

Falconer Leger Zeringue Foil Leopold

Total - 104

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

Praver

Prayer was offered by Rep. Magee.

Pledge of Allegiance

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

Akacia Dunbar sang "The National Anthem".

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 June 3, 2018, was adopted.

Introduction of Resolutions, **House and House Concurrent**

The following members introduced the following entitled House and House Concurrent Resolutions, which were read the first time by their titles and placed upon the calendar for their second reading:

HOUSE RESOLUTION NO. 37–

BY REPRESENTATIVE GLOVER

A RESOLUTION

To create and provide for a subcommittee of the House Committee on Commerce to examine certain matters relative to the Revitalizing Auto Communities Environmental Response Trust's (hereinafter "RACER Trust") fulfillment of fiduciary duties concerning the former General Motors Shreveport plant thereinafter "GM-Shreveport plant") and operations, and to determine whether provisions of the GM-Shreveport plant lease agreement violate Article VII, Section 14(A) of the Constitution of Louisiana.

Read by title.

Suspension of the Rules

On motion of Rep. Carmody, the rules were suspended in order to refer the resolution to committee at this time.

Under the rules, the resolution was referred to the Committee on Commerce.

Reconsideration of Vetoed Bills

The following vetoed bills were taken up, reconsidered, and acted upon as follows:

HOUSE BILL NO. 229— BY REPRESENTATIVE BACALA

AN ACT
To amend and reenact R.S. 39:57.1(B) and to enact R.S. 39:57.1(C), relative to state expenditures; to provide for initial expenditure allocations of the operating budget; to provide for approval of certain changes to the allocation of expenditures for personal services; to require electronic posting of certain information; to provide for an effective date; and to provide for related matters.

Read by title.

Page 2 HOUSE

12th Day's Proceedings - June 4, 2018

OFFICE OF THE GOVERNOR State of Louisiana

May 27, 2018

Honorable Taylor F. Barras Speaker of the House Louisiana House of Representatives Post Office Box 94062 Baton Rouge, Louisiana 70804-9062

RE: Vetoes of House Bills 229, 321, and 345 of 2018 Regular

Dear Speaker Barras:

Please be advised that I have vetoed House Bills 229, 321, and 345 of the 2018 Regular Session.

These three bills all improperly interfere with the operations of the executive branch and violate Art. II, Sec. 2 of the Louisiana Constitution. Further, these bills are simply unnecessary and are attempting remedy problems that occurred under the previous administration. Upon taking office, I instructed the Division of Administration and all other executive branch agencies to be transparent in their operations and to cooperate fully with legislative requests for information about their operations.

Sincerely,

JOHN BEL EDWARDS Governor

Motion

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

HOUSE BILL NO. 321-

BY REPRESENTATIVES EDMONDS AND GAROFALO AN ACT

To enact R.S. 39:84.2, relative to budgetary controls on personnel; to require the commissioner of administration to report quarterly on positions, vacancies, and funding for such positions and vacancies; to provide for effectiveness; and to provide for related matters.

Read by title.

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Sincerely,

JOHN BEL EDWARDS Governor

Motion

On motion of Rep. Edmonds, the bill was returned to the

HOUSE BILL NO. 345-

BY REPRESENTATIVE HENRY

AN ACT

To amend and reenact R.S. 56:10(B)(2), relative to the Conservation Fund; to require prior approval by the Joint Legislative Committee on the Budget for certain expenditures; to provide for effectiveness; and to provide for related matters.

Read by title.

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Sincerely,

JOHN BEL EDWARDS Governor

Motion

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

HOUSE BILL NO. 870— BY REPRESENTATIVE GAROFALO

AN ACT

To amend and reenact R.S. 34:3494(A), (B), and (C), 3495(A), (C), and (G), and 3496(A), relative to the Louisiana International Deep Water Gulf Transfer Terminal board of commissioners; to provide for a reduction in membership on the board of commissioners; to provide for membership term limits; to provide for review of reporting practices; to provide for the election of officers to the board; to provide for quorum and vote

Page 3 HOUSE

12th Day's Proceedings - June 4, 2018

requirements; to provide an effective date; and to provide for related matters.

Read by title.

OFFICE OF THE GOVERNOR State of Louisiana

May 29, 2018

Honorable Taylor F. Barras Speaker of the House Louisiana House of Representatives Post Office Box 94062 Baton Rouge, Louisiana 70804-9062

RE: Veto of House Bill 870 of 2018 Regular Session

Dear Speaker Barras:

Please be advised that I have vetoed House Bill No. 870 of the 2018 Regular Session. The Louisiana International Deep Water Gulf Transfer Terminal (LIGTT) Authority requested this bill to be filed, and because of an unintended change in the bill as finally passed, it has requested that it be vetoed.

Sincerely,

JOHN BEL EDWARDS Governor

Motion

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

HOUSE BILL NO. 900 (Substitute for House Bill No. 884 by Representative Abramson)—
BY REPRESENTATIVE ABRAMSON

AN ACT

To enact Chapter 3-C of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:462.1 through 462.6, and 1367(E)(2)(b)(vii), relative to capital outlay finance; to provide a funding source for certain capital outlay expenditures by local government and other political subdivisions; to establish the Louisiana Capital Outlay Revolving Loan Bank; to provide for a board of directors to govern the bank; to provide for membership, duties, and authority of the board; to provide for the adoption of bylaws, rules, and regulations by the board; to provide for the capitalization, administration, investment, and disposition of monies received by the bank; to authorize the bank to incur debt and issue bonds, notes, or other evidences of indebtedness and to guarantee the debt of other certain entities; to authorize loans from the bank to non-state public entities for certain capital outlay projects; to provide procedures for local governments and political subdivisions to enter into such indebtedness and provide for repayment; to exempt interest on such indebtedness from taxation; to provide with respect to loan forgiveness; to provide for effectiveness; and to provide for related matters.

Read by title.

OFFICE OF THE GOVERNOR State of Louisiana

May 30, 2018

Honorable Taylor F. Barras Speaker of the House Louisiana House of Representatives Post Office Box 94062 Baton Rouge, Louisiana 70804-9062 RE: Veto of House Bill 900 of 2018 Regular Session

Dear Speaker Barras:

Please be advised that I have vetoed House Bill No. 900 of the 2018 Regular Session.

This bill attempts to restructure the method of obtaining funds for capital projects by local governments and other political subdivisions outside of the current capital outlay process. The proposed mechanism for this funding would be revenues generated by the transfer and sale of securities currently held in the Unclaimed Property Fund.

At this point, this bill is premature. This program would not be in effect unless and until a constitutional amendment is passed by the voters of Louisiana. That constitutional amendment has not even been proposed and cannot be considered until 2019 at the earliest. Further, many of the details of how the Louisiana Capitol Outlay Revolving Loan Bank would operate and its impact on the state programs have not been worked out. As an example, there has not been a full consideration of the potential impact to the state general fund, as excess unclaimed property funds would be moved into the proposed capital outlay bank instead of to the state general fund as is the current practice.

I will offer the cooperation of my administration, and more specifically, the Division of Administration, to work with the Treasurer's office over the next year to determine if a viable program can be developed before the 2019 legislative session.

Sincerely,

JOHN BEL EDWARDS Governor

Motion

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

SENATE BILL NO. 462—

BY SENATOR MARTINY

AN ACT

To amend and reenact the heading of Part VIII of Chapter 14 of Title 33 of the Louisiana Revised Statutes of 1950, R.S. 33:5001, 5002(A) and (B)(2), and 5003, relative to inclusionary zoning for affordable housing; to provide for findings and purpose; to authorize and permit any municipality or parish with land use or zoning ordinances or regulations to adopt ordinances for voluntary economic incentive policies for affordable housing; and to provide for related matters.

Read by title.

OFFICE OF THE GOVERNOR State of Louisiana

May 26, 2018

Honorable John A. Alario, Jr. Louisiana Senate President Louisiana State Senate Post Office Box 94183 Baton Rouge, LA 70804

RE: Veto of Senate Bill 462 of the 2018 Regular Session

Dear President Alario:

Please be advised that I have vetoed Senate Bill 462 of the 2018 Regular Session. This bill eliminates the ability of local governments

Page 4 HOUSE

12th Day's Proceedings - June 4, 2018

to pursue certain affordable housing programs known as inclusionary zoning. Inclusionary zoning policies have been utilized by local governments across the country to boost affordable housing and other social outcomes. As drafted, this bill may jeopardize federal funding available to local governments for affordable housing programs.

Currently, no municipality or political subdivision in Louisiana has pursued the strategies the bill seeks to restrict. Therefore, if inclusionary zoning is an important tool for our cities and parishes, I encourage them to authorize and implement policies in this upcoming year. If local governments in Louisiana do not actively pursue these policies over the course of the next year, I will conclude that it is not their will to utilize these strategies and I will be inclined to sign a similar piece of legislation in the 2019 Regular Session.

Sincerely,

JOHN BEL EDWARDS Governor

Motion

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

House and House Concurrent Resolutions on Third Reading for Final Consideration

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

HOUSE RESOLUTION NO. 31-BY REPRESENTATIVE AMEDEE

A RESOLUTION

To urge and request the State Board of Elementary and Secondary Education to study the feasibility and advisability of requiring at least thirty minutes of daily recess for students in grades kindergarten through four and to submit a written report of findings and recommendations, including any recommendations for legislation relative to the issue, to the House Committee on Education not later than sixty days prior to the 2019 Regular Session of the Legislature.

Read by title.

Rep. Amedee moved the adoption of the resolution.

By a vote of 81 yeas and 1 nay, the resolution was adopted.

HOUSE RESOLUTION NO. 40–

BY REPRESENTATIVES BOUIE, THOMAS, GLOVER, HOFFMANN, DUSTIN MILLER, AND BILLIOT A RESOLUTION

To urge and request the Louisiana Department of Health to develop a report of certain data on the state's public-private partnership hospitals, and to submit the report to the legislature on a quarterly basis.

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representatives Bouie and Thomas to Original House Resolution No. 40 by Representative Bouie

AMENDMENT NO. 1

Change lead author from Representative Bouie to Representative Thomas

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

Motion

On motion of Rep. Thomas, the resolution, as amended, was returned to the calendar.

HOUSE RESOLUTION NO. 40—
BY REPRESENTATIVES THOMAS, BILLIOT, BOUIE, GLOVER, HOFFMANN, AND DUSTIN MILLER

A RESOLUTION

To urge and request the Louisiana Department of Health to develop a report of certain data on the state's public-private partnership hospitals, and to submit the report to the legislature on a quarterly basis.

Called from the calendar.

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Stokes to Original House Resolution No. 40 by Representative Bouie

AMENDMENT NO. 1

On page 2, after line 29, insert the following

"(5)The amount of Medicaid supplemental funding per adjusted occupied bed received through a low-income and needy care collaborative agreement.'

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

Rep. Thomas moved the adoption of the resolution, as amended.

By a vote of 94 yeas and 0 nays, the resolution, as amended, was adopted.

HOUSE RESOLUTION NO. 41— BY REPRESENTATIVE NORTON

A RESOLUTION

To urge and request the Department of Public Safety, office of motor vehicles, to assemble a task force to investigate the reasons for the high automobile insurance rates in Louisiana and submit a report with findings and recommendations to the House of Representatives and the Senate no later than March 1, 2019.

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Thibaut to Original House Resolution No. 41 by Representative Norton

AMENDMENT NO. 1

On page 3, after line 10, insert the following:

"(8)Three representatives from the insurance industry appointed by the Commissioner of Insurance.'

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

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

12th Day's Proceedings - June 4, 2018

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Nancy Landry to Original House Resolution No. 41 by Representative Norton

AMENDMENT NO. 1

On page 3, line 19, after "organizations." delete the remainder of the line and delete lines 20 through 22 in their entirety

On motion of Rep. Nancy Landry, the amendments were adopted.

Rep. Norton moved the adoption of the resolution, as amended.

By a vote of 44 yeas and 50 nays, the resolution, as amended, was rejected.

Consent to Correct a Vote Record

Rep. Abraham requested the House consent to correct his vote on final consideration of House Resolution No. 41 from nay to yea, which consent was unanimously granted.

HOUSE RESOLUTION NO. 42-BY REPRESENTATIVE GLOVER

A RESOLUTION

To urge and request the Louisiana Department of Health to conduct a comparative analysis of Medicaid supplemental hospital funding across certain institutions within the state's safety net hospital system, and to report the results of the analysis to the members of the legislature and to the legislative auditor.

Read by title.

Motion

On motion of Rep. Hunter, the resolution was returned to the calendar.

Suspension of the Rules

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

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:

HOUSE BILL NO. 1— BY REPRESENTATIVE HENRY

AN ACT

Making annual appropriations for Fiscal Year 2018-2019 for the ordinary expenses of the executive branch of state government, pensions, public schools, public roads, public charities, and state institutions and providing with respect to the expenditure of said appropriations.

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 Finance to Reengrossed House Bill No. 1 by Representative Henry

AMENDMENT NO. 1

On page 17, delete lines 33 through 35

AMENDMENT NO. 2

On page 33, delete lines 39 through 42

AMENDMENT NO. 3

On page 42, line 23, delete "three (3)" and insert "seven (7)"

AMENDMENT NO. 4

On page 42, line 24, delete "\$679,833" and insert "\$1,374,933"

AMENDMENT NO. 5

On page 78, delete lines 45 through 50, and insert the following:

"In the event that budget reductions are necessary, the secretary shall first study the advantages of making administrative or programmatic changes in other areas of the department's budget to generate an equivalent amount of projected savings prior to implementing any reductions or eliminations in the budget for Schedule 09-306 Medical Vendor Payments to the following programs, provider groups, or services: the rebasing of nursing home reimbursement rates; pediatric day healthcare centers; ambulatory surgical centers; alcohol and drug residential and outpatient treatment services; the Disproportionate Share Hospital Low Income Needy Care Collaborative Agreements program; the Provisional Medicaid Program; and the Medically Needy Spenddown program."

AMENDMENT NO. 6

On page 86, delete lines 39 through 46, and insert the following:

"EXPENDITURES:

Payments to Private	Providers Program	\$205,242,774
	TOTAL EXPENDITURES	\$205,242,774
MEANS OF FINAN State General Fund (Federal Funds		\$ 65,534,971 \$139,707,803

TOTAL MEANS OF FINANCING

\$205,242,774

The commissioner of administration is hereby authorized and directed to adjust the means of financing for this agency by reducing the appropriation out of the State General Fund (Direct) by \$23,984,126 and the State General Fund by Statutory Dedications out of the Medicaid Trust Fund for the Elderly by \$1,733,908 for the Payments to Private Providers Program.

EXPENDITURES:

Payments to Private Providers Program	\$385,815,166
TOTAL EXPENDITURES	\$385,815,166
MEANS OF FINANCE: State General Fund by Fees and Self-generated Revenues Statutory Dedications:	\$ 74,276,902
Statutory Dedications: Louisiana Medical Assistance Trust Fund Federal Funds	\$ 9,704,696 \$301,833,568
TOTAL MEANS OF FINANCING	\$385,815,166

Provided, however, that of the total appropriated herein out of the State General Fund (Direct) for the Payments to Private Providers

Page 6 HOUSE

12th Day's Proceedings - June 4, 2018

Program, the amount of \$50,000 shall be allocated for payment to the Teche Action Clinic for the Health Primary Care Pilot Program.

Provided, however, upon review of the provision of services at intermediate care facilities for the developmentally disabled and the anticipated expenditures for Fiscal Year 2018-2019 in the Medical Vendor Payments budget, the secretary may rebase the reimbursement rates for these facilities to ensure access to quality services as practicable within the total amount appropriated herein for Medical Vendor Payments."

AMENDMENT NO. 7

On page 106, between lines 10 and 11, insert the following:

"Payable out of the State General Fund by Fees and Self-generated Revenues to the Tax Collection Program for salaries and related benefits, including twenty-two (22) authorized positions

\$ 1,735,104"

AMENDMENT NO. 8

On page 123, between lines 34 and 35, insert the following:

"Payable out of the State General Fund by Statutory Dedications from the Higher Education Initiatives Fund to the Louisiana Office of Student Financial Assistance Program for the GO-Youth Challenge Program

\$ 200,000"

AMENDMENT NO. 9

On page 123, line 38, delete "\$177,729,539" and insert "\$148,273,341"

AMENDMENT NO. 10

On page 123, delete lines 43 through 52

AMENDMENT NO. 11

On page 124, delete lines 1 through 12

AMENDMENT NO. 12

On page 124, between lines 12 and 13, insert the following:

"Provided, however, that from the monies appropriated herein from State General Fund (Direct), the amount of \$1,119,289 shall be allocated to the Louisiana Poison Control Center at the Louisiana State University Health Sciences Center -Shreveport. Provided, further, that these monies shall not be included as a component of the funds provided for the purposes as specified in the distribution of the plan and formula as approved by the Board of Regents."

AMENDMENT NO. 13

On page 125, between lines 11 and 12, insert the following:

"Provided, however, that from the monies appropriated herein from State General Fund (Direct) to the Louisiana State University Board of Supervisors and allocated to the Louisiana State University Health Sciences Center - Shreveport, the amount of \$1,119,289 shall be allocated to the Louisiana Poison Control Center and such allocation shall not be reduced under any circumstance by the Louisiana State University Health Sciences Center - Shreveport."

AMENDMENT NO. 14

On page 161, line 25, delete "\$1,000,000" and insert "\$1,200,000"

AMENDMENT NO. 15

On page 175, between lines 40 and 41, insert the following:

- "Section 19.A. Appropriations contained in this Section of this Act shall become effective upon enactment of certain revenue measures introduced in the 2018 Second Extraordinary Session of the Legislature, and incorporated into the Fiscal Year 2018-2019 official forecast of the Revenue Estimating Conference. To the extent sufficient revenues are not enacted in the 2018 Second Extraordinary Session of the Legislature to fully fund each appropriation contained herein, the revenues recognized shall be distributed on a pro rata basis.
- B. The commissioner of administration is hereby authorized and directed to reduce the appropriations out of the State General Fund (Direct) contained in Section 19 by the following amounts:

Executive Department	(\$	5,646,088)
Department of Veterans Affairs	(\$	249,963)
Department of State	(\$	1,347,346)
Department of Justice	(\$	748,067)
Office of the Lieutenant Governor	(\$	38,698)
Department of Agriculture and Forestry	(\$	669,665)
Department of Economic Development	(\$	899,036)
Department of Culture, Recreation and Tourism	(\$	1,399,731)
Department of Public Safety and Corrections	•	,
Correction Services	(\$	4,060,769)
Youth Services	(\$	4,577,124)
Department of Natural Resources	(\$	438,605)
Louisiana Workforce Commission	(\$	372,401)
Department of Civil Service	(\$ (\$	252,072)
Special Schools and Commissions	(\$	2,032,768)
Department of Education	(\$	5,571,611)
Other Requirements		4,806,148)

SCHEDULE 01

EXECUTIVE DEPARTMENT

Payable out of the State General Fund (Direct) to the Executive Department for restoration of funding

\$ 27,175,091

01-100 EXECUTIVE OFFICE

Payable out of the State General Fund (Direct) to the Executive Office for restoration of funding

\$ 342,000

01-107 DIVISION OF ADMINISTRATION

Payable out of State General Fund (Direct) to the Executive Administration Program for LaGOV enterprise resource project

\$ 8,557,000

SCHEDULE 03

DEPARTMENT OF VETERANS AFFAIRS

Payable out of the State General Fund (Direct) to the Department of Veterans Affairs for restoration of funding

\$ 1,203,093

SCHEDULE 04

ELECTED OFFICIALS

DEPARTMENT OF STATE

04-139 SECRETARY OF STATE

Payable out of the State General Fund (Direct) to the Department of State for restoration of funding

\$ 6,484,890

DEPARTMENT OF JUSTICE

04-141 OFFICE OF THE ATTORNEY GENERAL

Payable out of the State General Fund (Direct) to the Department of Justice for restoration of funding

\$ 3,600,506

OFFICE OF THE LIEUTENANT GOVERNOR

04-146 LIEUTENANT GOVERNOR

Payable out of the State General Fund (Direct) to the Office of the Lieutenant Governor for restoration of funding

186,259

DEPARTMENT OF AGRICULTURE AND FORESTRY

04-160 AGRICULTURE AND FORESTRY

Payable out of the State General Fund (Direct) to the Department of Agriculture and Forestry for restoration of funding

\$ 3,223,154

SCHEDULE 05

DEPARTMENT OF ECONOMIC DEVELOPMENT

Payable out of the State General Fund (Direct) to the Department of Economic Development for restoration of funding

\$ 4,327,135

SCHEDULE 06

DEPARTMENT OF CULTURE, RECREATION AND TOURISM

06-261 OFFICE OF THE SECRETARY

Payable out of the State General Fund (Direct) to the Department of Culture, Recreation and Tourism for restoration of funding

\$ 6,737,022

Payable out of the State General Fund (Direct) to the Department of Culture, Recreation and Tourism, Office of the Secretary for expenses

\$ 1,650,000

SCHEDULE 08

DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS

CORRECTIONS SERVICES

Payable out of the State General Fund (Direct) to the Department of Public Safety and Corrections - Corrections Services for restoration of funding

\$ 19,544,822

08-400 CORRECTIONS - ADMINISTRATION

Payable out of the State General Fund (Direct) to the Administration Program for restoration of personal services ex-

penses, replacement acquisitions and	
major repairs, and a CSO pay raise	\$ 21,690,000

08-407 WINN CORRECTIONAL CENTER

Payable out of the State General Fund
(Direct) to the Purchase of Correctional
Services Program for restoration of funding
\$ 2,740,000

08-408 ALLEN CORRECTIONAL CENTER

Payable out of the State General Fund (Direct) to the Purchase of Correctional Services Program for replacement acquisitions and major repairs

\$ 1,022,000

YOUTH SERVICES

Payable out of the State General Fund (Direct) to the Department of Public Safety and Corrections - Youth Services for restoration of funding

\$ 22,030,081

08-403 OFFICE OF JUVENILE JUSTICE

Payable out of the State General Fund (Direct) to the Administration Program for costs associated with the Raise the Age Initiative

\$ 2,000,000

Payable out of the State General Fund (Direct) to the Administration Program for major repairs at Bridge City Center for Youth, Swanson Center for Youth, and Columbia Center for Youth

\$ 800,000

Payable out of the State General Fund (Direct) to the Central/Southwest Region Program for operating expenses of the Acadiana Center for Youth

\$ 12,000,000

EXPENDITURES: North Region Program

Authorized Positions
Discretionary Expenditures

Central/Southwest Region Program Authorized Positions Discretionary Expenditures

(43) \$ 4,202,900

2,443,830

Southeast Region Program Authorized Positions Discretionary Expenditures

\$ 4,087,150

Contract Services Program
Discretionary Expenditures

\$ 16,120 \$ 10,750,000

MEANS OF FINANCE

State General Fund (Direct)

\$ 10,750,000

TOTAL MEANS OF FINANCING

\$ 10,750,000

SCHEDULE 10

TOTAL EXPENDITURES

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Payable out of the State General Fund (Direct) to the Department of Children and Family Services for restoration of funding

\$ 34,712,518

Page 8 HOUSE

12th Day's Proceedings - June 4, 2018

10-360 OFFICE OF CHILDREN AND FAMILY SERVICES

Payable out of the State General Fund (Direct) to the Division of Child Welfare for youth aging out of Foster Care, in the event that Senate Bill No. 129 of the 2018 Regular Session of the Legislature is enacted into law

\$ 1,000,000

SCHEDULE 11

DEPARTMENT OF NATURAL RESOURCES

Payable out of the State General Fund (Direct) to the Department of Natural Resources for restoration of funding

Resources for restoration of funding \$ 2,111,043

SCHEDULE 14

LOUISIANA WORKFORCE COMMISSION

Payable out of the State General Fund (Direct) to the Louisiana Workforce Commission for restoration of funding

\$ 1,792,398

SCHEDULE 17

DEPARTMENT OF CIVIL SERVICE

Payable out of the State General Fund (Direct) to the Department of Civil Service for restoration of funding

\$ 1,213,245

SCHEDULE 19

HIGHER EDUCATION

Payable out of the State General Fund (Direct) to Higher Education for restoration of funding

\$ 70,379,221

19-671 BOARD OF REGENTS

Payable out of State General Fund (Direct) to the Board of Regents for public institutions of higher education

\$ 25,680,922

Payable out of the State General Fund (Direct) for the Office of Student Financial Assistance Program for the Taylor Opportunity Program for Students (TOPS)

\$ 88,368,592

19-615 SOUTHERN UNIVERSITY BOARD OF SUPERVISORS

Payable out of the State General Fund (Direct) to the Southern University Board of Supervisors to facilitate and complete accreditation

\$ 3,200,000

SPECIAL SCHOOLS AND COMMISSIONS

Payable out of the State General Fund (Direct) to Special Schools and Commissions for rectoration of funding

missions for restoration of funding \$ 9,783,880

DEPARTMENT OF EDUCATION

Payable out of the State General Fund (Direct) to the Department of Education for restoration of funding

or restoration of funding \$ 26,816,627

19-681 SUBGRANTEE ASSISTANCE

Payable out of the State General Fund (Direct) to Student - Centered Goals Program for the Student Scholarships For Educational Excellence Program

\$ 2,100,000

Payable out of the State General Fund (Direct) to the Student-Centered Goals Program for the Child Care Assistance

Program \$ 10,000,000

19-697 NONPUBLIC EDUCATIONAL ASSISTANCE

Payable out of the State General Fund

(Direct) to the Required Services Program \$ 8,357,204

Payable out of the State General Fund (Direct) to the School Lunch Salary

Supplement Program \$ 7,002,614

SCHEDULE 20

OTHER REQUIREMENTS

Payable out of the State General Fund (Direct) to Other Requirements for

restoration of funding \$ 23,132,392

20-451 LOCAL HOUSING OF STATE ADULT OFFENDERS

Payable out of the State General Fund (Direct) to the Local Housing of Adult Offenders Program for parole holds

\$ 10,000,000

Payable out of the State General Fund (Direct) to the Transitional Work Program

t) to the Transitional Work Program \$ 4,976,775

Payable out of the State General Fund (Direct) to the Local Housing of Adult Offenders Program

\$ 29,136,125

20-906 DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS

Payable out of the State General Fund (Direct) to the District Attorneys and Assistant District Attorneys Program for salary payments for assistant district attorneys and crime victim coordinators as provided for in statute

\$ 25,809,713

20-966 SUPPLEMENTAL PAYMENTS TO LAW ENFORCEMENT PERSONNEL

Payable out of the State General Fund (Direct) to the Constables and Justices of the Peace Supplemental Payments Program for additional compensation

as provided for in statute \$ 980,000"

AMENDMENT NO. 16

On page 175, at the beginning of line 42, delete "Section 19." and insert "Section 20." $\,$

AMENDMENT NO. 17

On page 175, line 42, delete "Section 18" and insert "Sections 18 and 19"

Page 9 HOUSE

12th Day's Proceedings - June 4, 2018

AMENDMENT NO. 18

On page 187, line 27, delete "Section 20." and insert "Section 21."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator LaFleur to Reengrossed House Bill No. 1 by Representative Henry

AMENDMENT NO. 1

In Senate Committee Amendment No. 4, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 1, line 15, change "41" to "42"

AMENDMENT NO. 2

Delete Senate Floor Amendment No. 20 in set number GASCONR 292 proposed by Senator LaFleur and adopted by the Senate on June 3, 2018.

AMENDMENT NO. 3

On page 175, line 22, delete "\$52,515,351" and insert "\$54,015,351"

AMENDMENT NO. 4

On page 175, line 26, delete "\$52,515,351" and insert "\$54,015,351"

AMENDMENT NO. 5

On page 175, line 31, delete "\$52,515,351" and insert "\$54,015,351"

AMENDMENT NO. 6

On page 175, line 33, delete "\$52,515,351" and insert "\$54,015,351"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator LaFleur to Reengrossed House Bill No. 1 by Representative Henry

AMENDMENT NO. 1

In Senate Committee Amendment No. 7, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 2, line 22, between "for" and "salaries" insert "operating services, and"

AMENDMENT NO. 2

In Senate Committee Amendment No. 7, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 2, line 24, delete "\$1,735,104" and insert "\$2,135,104"

AMENDMENT NO. 3

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 3, delete line 17, and insert "upon the enactment of action taken to raise revenues in the 2018 Second Extraordinary"

AMENDMENT NO. 4

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 3, delete lines 25 through 41, and insert the following:

"	Department of State	(\$	534,262)
	Department of Justice	(\$	296,630)
	Office of the Lieutenant Governor	(\$	15,345)
	Department of Agriculture and Forestry	(\$	265,542)

Department of Economic Development	(\$ 356,494)
Department of Culture, Recreation and Tourism	(\$ 555,034)
Department of Public Safety and Corrections	, , ,
Correction Services	(\$ 1,610,213)
Youth Services	(\$ 1,814,963)
Department of Natural Resources	(\$ 173,920)
Louisiana Workforce Commission	(\$ 147,668)
Department of Civil Service	(\$ 99,954)
Special Schools and Commissions	(\$ 806,051)
Department of Education	(\$ 2,209,305)
Other Requirements	(\$1,905,777)"

AMENDMENT NO. 5

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 4, line 3, delete "\$342,000" and insert "\$343,000."

AMENDMENT NO. 6

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 4, line 7, delete "\$8,557,000" and insert "\$4,557,000"

AMENDMENT NO. 7

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 4, between lines 19 and 20, insert:

"Payable out of the State General Fund (Direct) to the Secretary of State for the Elections Program to restore step increases for Registrars of Voters

\$ 480,000"

AMENDMENT NO. 8

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 4, between lines 24 and 25, insert:

"Payable out of the State General Fund (Direct) to the Office of the Attorney General to restore a five-percent reduction to expenses

869,649"

AMENDMENT NO. 9

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 5, between lines 1 and 2, insert:

"05-252 OFFICE OF BUSINESS DEVELOPMENT

Payable out of the State General Fund (Direct) to the Office of Business Development for the Business Development Program to restore funding to the Matching Grants Program

\$ 1,360,000"

AMENDMENT NO. 10

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 6, between lines 39 and 40, insert the following:

"11-432 OFFICE OF CONSERVATION

Payable out of the State General Fund (Direct) to the Oil and Gas Regulatory Program for the Legacy Site Remediation Program, including two (2) positions

280,000"

Page 10 HOUSE

12th Day's Proceedings - June 4, 2018

AMENDMENT NO. 11

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 7, between lines 3 and 4, insert the following:

"14-474 WORKFORCE SUPPORT AND TRAINING

EXPENDITURES:

Office of Workforce Development Program

for Louisiana Rehabilitation Services activities \$ 4,694,836

TOTAL EXPENDITURES \$ 4,694,836

MEANS OF FINANCE:

State General Fund (Direct) \$ 1,000,000 Federal Funds \$ 3,694,836

TOTAL MEANS OF FINANCING \$ 4,694,836"

AMENDMENT NO. 12

In Senate Committee Amendment No.15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 7, line 18, delete "for" and insert "to"

AMENDMENT NO. 13

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 7, between lines 20 and 21, insert the following:

"Payable out of the State General Fund (Direct) to the Office of Student Financial Assistance Program for the Go Grant

Program \$ 1,000,000"

AMENDMENT NO. 14

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 7, between lines 24 and 25, insert the following:

"19-620 UNIVERSITY of LOUISIANA BOARD OF SUPERVISORS

Payable out of the State General Fund (Direct) to the University of Louisiana Board of Supervisors for allocation to Grambling State University

\$ 1,500,000"

AMENDMENT NO. 15

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 7, between lines 28 and 29, insert:

"19-653 LOUISIANA SCHOOLS FOR THE DEAF AND VISUALLY IMPAIRED

Payable out of the State General Fund (Direct) to the Louisiana Schools for the Deaf and Visually Impaired for the Administration and Shared Services Program for Acquisitions and Repairs

\$ 1,040,000

19-657 JIMMY D. LONG, SR. LOUISIANA SCHOOL FOR MATH, SCIENCE, AND THE ARTS

Payable out of the State General Fund (Direct) to the Jimmy D. Long, Sr. Louisiana School for Math, Science,

and the Arts for one vacant position and for building maintenance \$

\$ 190,000

19-658 THRIVE ACADEMY

Payable out of the State General Fund (Direct) to Thrive Academy for expenses related to an additional grade level

860,000

19-662 LOUISIANA EDUCATIONAL TELEVISION AUTHORITY

Payable out of the State General Fund (Direct) to the Louisiana Educational Television Authority for hardware repairs and maintenance of broadcasting equipment

\$ 270,000

19-666 BOARD OF ELEMENTARY AND SECONDARY EDUCATION

Payable out of the State General Fund (Direct) to the Board of Elementary and Secondary Education for expenses related to one vacant position

50,000

19-673 NEW ORLEANS CENTER FOR THE CREATIVE ARTS

Payable out of the State General Fund (Direct) to the New Orleans Center for the Creative Arts for operating services and building maintenance

290,000"

AMENDMENT NO. 16

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 7, delete lines 38 through 40

AMENDMENT NO. 17

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 8, at the end of line 2, delete "\$8,357,204" and insert "\$7,589,213"

AMENDMENT NO. 18

On page 17, between lines 32 and 33, insert the following:

"Payable out of State General Fund by Statutory Dedications from the Overcollections Fund to the Executive Administration Program for LaGOV enterprise resource project

\$ 3,349,649"

AMENDMENT NO. 19

On page 21, between lines 8 and 9, insert the following:

"Payable out of State General Fund (Direct) to the Military Affairs Program for market rate adjustments for authorized unclassified personnel within the Military Department

\$ 1,022,382"

AMENDMENT NO. 20

On page 22, between lines 7 and 8, insert the following:

Page 11 HOUSE

12th Day's Proceedings - June 4, 2018

"Payable out of the State General Fund (Direct) to the Louisiana Public Defender Board Program for indigent defense and survivor benefits

\$ 1,500,000"

AMENDMENT NO. 21

On page 52, between lines 20 and 21, insert the following:

"Payable out of the State General Fund (Direct) to the Department of Culture, Recreation and Tourism for restoration of funding

900,000"

AMENDMENT NO. 22

On page 77, between lines 22 and 23, insert the following:

"Payable out of the State General Fund (Direct) to the Office of Juvenile Justice for operating expenses

\$ 500,000"

AMENDMENT NO. 23

On page 86, line 37, delete "disabled providing complex medical and" and insert "disabled."

AMENDMENT NO. 24

On page 86, delete line 38

AMENDMENT NO. 25

On page 123, line 42, delete "\$13,000,000" and insert "\$14,000,000"

AMENDMENT NO. 26

On page 122, line 27, delete "\$26,429,108" and insert "\$28,429,108"

AMENDMENT NO. 27

On page 139, between lines 31 and 32, insert the following:

"Payable out of the State General Fund (Direct) for expenses

\$ 417,607"

AMENDMENT NO. 28

On page 141, between lines 27 and 28, insert the following:

"Payable out of the State General Fund (Direct) for expenses

\$ 97,333"

AMENDMENT NO. 29

On page 142, between lines 14 and 15, insert the following:

"Payable out of the State General Fund (Direct) for expenses

\$ 57,254"

AMENDMENT NO. 30

On page 143, between lines 7 and 8, insert the following:

"Payable out of the State General Fund (Direct) for expenses

\$ 105,634"

AMENDMENT NO. 31

On page 144, between lines 17 and 18, insert the following:

"Payable out of the State General Fund (Direct) for expenses

irect) for expenses \$ 15,395"

AMENDMENT NO. 32

On page 145, between lines 7 and 8, insert the following:

"Payable out of the State General Fund (Direct) for expenses

112.828"

AMENDMENT NO. 33

On page 146, between lines 31 and 32, insert the following:

"Payable out of the State General Fund (Direct) for expenses

\$ 2,209,305"

AMENDMENT NO. 34

On page 149, between lines 27 and 28, insert the following:

"The commissioner of administration is hereby authorized and directed to reduce the means of finance from State General Fund (Direct) in Schedule 19-695 Minimum Foundation Program by (\$10,000,000)."

AMENDMENT NO. 35

On page 175, between lines 40 and 41, insert the following:

"Notwithstanding any provision of law to the contrary, the state treasurer is hereby authorized and directed to deposit into the state general fund the proceeds to be received in Fiscal Year 2018-2019 from the settlement, judgment, or final disposition of the state's economic damage claims from the Deepwater Horizon litigation. The state treasurer is hereby authorized and directed to transfer and deposit the amount of \$5,330,000 from the state general fund to the Health Trust Fund and \$1,777,820 to the Medicaid Trust Fund for the Elderly. The state treasurer shall not deposit any proceeds to be received in Fiscal Year 2018-2019 into the Deepwater Horizon Economic Damages Collection Fund."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Milkovich to Reengrossed House Bill No. 1 by Representative Henry

AMENDMENT NO. 1

On page 84, at the end of line 43, insert the following:

"Any negotiations by the department or a contractor on behalf of the department for supplemental rebates shall make reasonable efforts to negotiate supplemental drug rebates in an amount that would result in aggregate net ingredient costs equal to or lower than those offered to the United States Department of Veterans Affairs, the United States Department of Defense, the 340B Drug Pricing Program, or any other payer. Upon implementation of any laws or rules by the department that restores the department's direct receipt of any supplemental drug rebates that are presently being retained by a managed care organization or its pharmacy benefit manager, the department shall not replace or supplant to the managed care organization, or consider in rate setting, any amount of supplemental drug rebates returned to the state if the profits of the managed care organization or the parent company of the managed care organization exceeded fifty million dollars for the most recent fiscal year reporting period as identified by the department or a contractor on behalf of the department determining actuarial soundness for establishment of per member per month rate setting.

Rep. Henry moved that the amendments proposed by the Senate be rejected. $\,$

As a substitute motion, Rep. Shadoin moved that the amendments proposed by the Senate be concurred in.

Page 12 HOUSE

12th Day's Proceedings - June 4, 2018

Rep. Henry objected.

Rep. Shadoin withdrew his motion to concur in the amendments proposed by the Senate.

Rep. Henry insisted on his motion that the amendments proposed by the Senate be rejected.

The roll was called with the following result:

YEAS

Mr. Speaker Abraham	Foil Garofalo	Mack Magee
Abramson	Gisclair	Marino
Amedee	Guinn	McFarland
Anders	Harris, J.	Miguez
Bacala	Harris, L.	Miller, G.
Bagley	Havard	Morris, Jay
Bagneris	Hazel	Morris, Jim
Berthelot	Henry	Muscarello
Billiot	Hensgens	Norton
Brass	Hilferty	Pearson
Brown, T.	Hill	
		Pope
Carmody	Hodges Hoffmann	Pugh
Carpenter	Hollis	Pylant
Carter, G.		Reynolds Richard
Carter, S.	Horton	
Chaney	Howard	Schexnayder
Connick	Huval	Seabaugh
Coussan	Ivey	Simon
Crews	Jackson	Stagni
Cromer	Jefferson	Stefanski
Davis	Johnson	Stokes
DeVillier	Jordan	Talbot
Dwight	Landry, N.	Thibaut
Edmonds	LeBas	Thomas
Emerson	Leger	Wright
Falconer	Lyons	Zeringue
Total - 81		
	NAYS	
Armes	Hall	Marcelle
Brown, C.	Hunter	Miller, D.
Duplessis	James	Pierre
Franklin	Jenkins	Shadoin
Gaines	Jones	Smith
Glover	Landry, T.	White
TC (1 10	• -	

ABSENT

Bishop Carter, R. Leopold Bouie Cox

Total - 5

Total - 18

The amendments proposed by the Senate were rejected.

Conference committee appointment pending.

Consent to Correct a Vote Record

Rep. Jordan requested the House consent to record his vote on the rejection of Senate amendments proposed to House Bill No. 1 by Rep. Henry as yea, which consent was unanimously granted.

Recess

On motion of Rep. Carmody, the Speaker declared the House at recess until 2:00 P.M.

After Recess

Speaker Barras called the House to order at 5:27 P.M.

House Business Resumed

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

HOUSE BILL NO. 29— BY REPRESENTATIVE HENRY

AN ACT

To appropriate funds and to make certain reductions 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 Fiscal Year 2017-2018; 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 Finance to Engrossed House Bill No. 29 by Representative Henry

AMENDMENT NO. 1

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

"Section 1. The following sums are hereby appropriated from the sources specified for the purpose of making supplemental appropriations for Fiscal Year 2017-2018.

EXECUTIVE DEPARTMENT

01-116 LOUISIANA PUBLIC DEFENDER BOARD

Payable out of the State General Fund by Statutory Dedications out of the DNA Testing Post-Conviction Relief for Indigents Fund for DNA testing of individuals convicted of a felony per court orders

\$15,408

Section 2. The appropriation contained in Section 1 of the Act which originated as House Bill No. 874 of the 2018 Regular Session of the Legislature is hereby amended and reenacted as follows:

"On page 11, delete lines 1 through 3 and on page 14, between lines 28 and 29, insert the following:

The state treasurer is hereby authorized and directed to transfer monies from the State General Fund (Direct) in the amount of \$200,000 into the Higher Education Initiatives Fund.""

AMENDMENT NO. 2

On page 1, line 7, delete "Section 1." and insert "Section 3."

AMENDMENT NO. 3

On page 1, line 14 delete "Section 2." and insert "Section 4."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator LaFleur to Engrossed House Bill No. 29 by Representative Henry

AMENDMENT NO. 1

In Senate Committee Amendment No. 1, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 1, between lines 5 and 6, insert the following:

"01-107 DIVISION OF ADMINISTRATION

Payable out of State General Fund (Direct) to the Executive Administration Program for LaGOV enterprise resource project

\$4,000,000"

AMENDMENT NO. 2

In Senate Committee Amendment No. 2, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 1, between lines 21 and 22 insert:

"On page 1, between lines 13 and 14, insert:

Section 4.

DEPARTMENT OF EDUCATION

19-695 MINIMUM FOUNDATION PROGRAM

The commissioner of administration is hereby authorized and directed to adjust the means of finance for the Minimum Foundation Program as contained in Act No. 3 of the 2017 Second Extraordinary Session of the Legislature, by reducing the appropriation out of the State General Fund (Direct) by (\$4,000,000).

AMENDMENT NO. 3

In Senate Committee Amendment No. 3, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 1, at the end of line 23, delete ""Section 4."" and insert

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

ROLL CALL

The roll was called with the following result:

YEAS

Brown, T.	Hill	Pierre
Carmody	Hodges	Pope
Carpenter	Hoffmann	Pugh
Carter, G.	Hollis	Pylant
Carter, R.	Horton	Reynolds
Carter, S.	Howard	Schexnayder
Chaney	Hunter	Seabaugh
Connick	Huval	Shadoin
Coussan	Ivey	Simon
Cox	Jackson	Smith
Crews	James	Stagni
Cromer	Jefferson	Stefanski
Davis	Jenkins	Stokes
DeVillier	Johnson	Talbot
Duplessis	Jones	Thibaut
Dwight	Jordan	Thomas
Edmonds	Landry, N.	White
Emerson	Landry, T.	Wright
Falconer	LeBas	Zeringue
Foil	Leger	· ·
Total - 101	-	

Total - 101

NAYS

Total - 0

ABSENT

Richard Miller, D. Bishop Total - 3

The amendments proposed by the Senate were rejected.

Conference committee appointment pending.

Suspension of the Rules

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

HOUSE BILL NO. 34— BY REPRESENTATIVE HENRY

AN ACT
To appropriate funds for Fiscal Year 2018-2019 to make supplemental appropriations to defray the expenses of the Louisiana Judiciary; 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 LaFleur to Reengrossed House Bill No. 34 by Representative Henry

AMENDMENT NO. 1

On page 1, line 9, delete "Sixty Million" and insert "Forty-Four Million Four Hundred Forty-Five Thousand One Hundred Thirty-

AMENDMENT NO. 2

On page 1, line 10, delete "(\$60,000,000.00)" and insert "(\$44,445,138,00)"

Rep. Henry moved that the amendments proposed by the Senate

Page 14 HOUSE

12th Day's Proceedings - June 4, 2018

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker Abraham	Foil Franklin	Leopold Lyons
Abramson	Gaines	Mack
Amedee	Garofalo	Marcelle
Anders	Gisclair	Marino
Armes	Glover	McFarland
Bacala	Guinn	Miguez
Bagley	Hall	Miller, D.
Bagneris	Harris, J.	Miller, G.
Berthelot	Harris, L.	Morris, Jay
Billiot	Havard	Morris, Jim
Bishop	Hazel	Muscarello
Bouie	Henry	Norton
Brass	Hilferty	Pearson
Brown, C.	Hill	Pierre
Brown, T.	Hodges	Pope
Carmody	Hoffmann	Pugh
Carpenter	Hollis	Pylant
Carter, G.	Horton	Reynolds
Carter, R.	Howard	Richard
Carter, S.	Hunter	Schexnayder
Chaney	Huval	Seabaugh
Connick	Ivey	Shadoin
Coussan	Jackson	Simon
Cox	James	Smith
Crews	Jefferson	Stagni
Cromer	Jenkins	Stefanski
Davis	Johnson	Stokes
DeVillier	Jones	Talbot
Duplessis	Jordan	Thibaut
Dwight	Landry, N.	Thomas
Edmonds	Landry, T.	White
Emerson	LeBas	Wright
Falconer		
Total - 102	Leger	Zeringue

NAYS

Total - 0

ABSENT

Hensgens Magee Total - 2

The amendments proposed by the Senate were rejected.

Conference committee appointment pending.

Consent to Correct a Vote Record

Rep. Chad Brown requested the House consent to record his vote on adoption of the Senate amendments proposed to House Bill No. 34 by Rep. Henry as yea, which consent was unanimously granted.

Suspension of the Rules

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

HOUSE BILL NO. 18—

BY REPRESENTATIVE JACKSON AN ACT

To amend and reenact R.S. 47:33(A)(5) and Section 4 of Act No. 109 of the 2015 Regular Session of the Legislature, to enact R.S. 47:33(A)(7), relative to the individual income tax credit for taxes paid to other states; to repeal provisions providing for an

increase in the credit; to limit the amount of the credit; to authorize a deduction of income taxes paid to other states under certain circumstances; 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 Engrossed House Bill No. 18 by Representative Jackson

AMENDMENT NO. 1

On page 2, line 7, after "(7)" insert "(a)"

AMENDMENT NO. 2

On page 2, line 8, after "shareholder" delete the remainder of the line, delete lines 9 and 10, and insert:

"that pays another state's entity level tax that is based solely upon net income included in the entity's federal taxable income without any capital component shall be allowed a deduction equal to their proportionate share of the entity level tax paid.

(b) The deduction pursuant to this Paragraph shall be allowed only to the extent that the proportionate share of the related income on the tax paid to the other state is included in the calculation of Louisiana taxable income that is reported on the Louisiana return of the individual partner or member."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Engrossed House Bill No. 18 by Representative Jackson

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 47:33(A)(5)" insert "and 297.8(A)"

AMENDMENT NO. 2

On page 1, lines 3 and 4, delete "the individual income tax credit for taxes paid to other states" and insert "individual income tax credits and deductions"

AMENDMENT NO. 3

On page 5, after "in the credit" insert "for taxes paid to other states"

AMENDMENT NO. 4

On page 1, line 6, after "circumstances;" insert "to increase the earned income tax credit under certain circumstances;"

AMENDMENT NO. 5

On page 1, line 9, delete "is" and insert "and 297.8(A) are"

AMENDMENT NO. 6

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

"§297.8. Earned income tax credit

A. There (1) Except as provided in Paragraph (A)(2) of this Subsection, there shall be a credit against the tax imposed by this Chapter for individuals in an amount equal to three and one-half

percent of the federal earned income tax credit for which the individual is eligible for the taxable year under Section 32 of the Internal Revenue Code.

(2) For tax years beginning on and after January 1, 2018, there shall be a credit against the tax imposed by this Chapter for individuals in an amount equal to five percent of the federal earned income tax credit for which the individual is eligible for the taxable year under Section 32 of the Internal Revenue Code for any taxable year in which the state general sales and use tax rate exceeds four percent.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Engrossed House Bill No. 18 by Representative Jackson

AMENDMENT NO. 1

On page 2, line 2, change "Subsection A of this Section" to "this Section"

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

Point of Order

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

Ruling of the Chair

The Chair declined to rule on the germaneness of the Senate Amendments.

ROLL CALL

The roll was called with the following result:

YEAS

Abramson Anders Armes Bagneris Billiot Bishop Bouie Brass Brown, C. Brown, T. Carpenter Carter, G. Carter, R. Chaney Coussan Cox	Franklin Gaines Gisclair Glover Hall Harris, J. Hill Hoffmann Hunter Jackson James Jefferson Jenkins Johnson Jones Jordan	LeBas Leger Lyons Marcelle Marino Miller, D. Miller, G. Norton Pierre Reynolds Shadoin Smith Stagni Thibaut White
		Willie
Duplessis	Landry, T.	
Total - 49		

NAYS

Mr. Speaker	Garofalo	Miguez
Abraham	Guinn	Morris, Jim
Amedee	Harris, L.	Muscarello
Bacala	Havard	Pearson
Bagley	Hazel	Pope
Berthelot	Henry	Pugh
Carmody	Hensgens	Pylant

Carter, S.	Hilferty	Richard
Connick	Hodges	Schexnayder
Crews	Hollis	Seabaugh
Cromer	Horton	Simon
Davis	Howard	Stefanski
DeVillier	Huval	Stokes
Dwight	Landry, N.	Talbot
Edmonds	Leopold	Thomas
Emerson	Mack	Wright
Falconer	Magee	Zeringue
Foil	McFarland	8
Total - 53		

Total - 53

ABSENT

Ivey Total - 2 Morris, Jay

The House refused to concur in the amendments proposed by the Senate.

Conference committee appointment pending.

HOUSE BILL NO. 27—

BY REPRESENTATIVE LANCE HARRIS

AN ACT

To amend and reenact R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (1) through (K), and 321.1(A) through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R), to enact R.S 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and use taxes; to provide for the tax rate; to provide for the applicability of certain exclusions and exemptions applicable to certain taxes; 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. 27 by Representative Lance Harris

AMENDMENT NO. 1

On page 1, line 2, delete "R.S. 47:301(16)(o)(i)" and insert "R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i)"

AMENDMENT NO. 2

On page 1, line 14, delete "R.S. 47:301(16)(o)(i)" and insert "R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i)"

AMENDMENT NO. 3

On page 2, between lines 5 and 6, insert:

"(3)(a) "Cost price" means the actual cost of the articles of tangible personal property without any deductions therefrom on account of the cost of materials used, labor, or service cost, except those service costs for installing the articles of tangible personal property if such cost is separately billed to the customer at the time of installation, transportation charges, or any other expenses whatsoever, or the reasonable market value of the tangible personal

Page 16 HOUSE

12th Day's Proceedings - June 4, 2018

property at the time it becomes susceptible to the use tax, whichever is less.

* * *

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

* * *

(g)(i)(aa) The furnishing of repairs to or the installation of tangible personal property; including but. The furnishing of repairs includes but is not restricted to the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office appliances and equipment. The installation of tangible personal property shall be taxable solely for purposes of the sales and use tax imposed by the state or any political subdivision whose boundaries are coterminous with those of the state.

* * *

AMENDMENT NO. 4

On page 4, lines 16 and 17, delete "there shall be no exemptions, and no exclusions as defined or provided in R.S. 47:301," and insert "there shall be no exemptions and no exclusions"

AMENDMENT NO. 5

On page 5, line 6, after "R.S. 47:301(10)(g)" insert:

", excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax"

AMENDMENT NO. 6

On page 5, delete lines 9 and 10

AMENDMENT NO. 7

On page 8, delete lines 16 and 17

AMENDMENT NO. 8

On page 10, delete lines 28 and 29

AMENDMENT NO. 9

On page 12, delete lines 1 and 2

AMENDMENT NO. 10

On page 12, delete lines 5 through 10

AMENDMENT NO. 11

On page 12, delete lines 15 and 16

AMENDMENT NO. 12

On page 12, between lines 21 and 22 insert:

"(108) The sales tax holidays as established under R.S. 47:305.54, 305.58, and 305.62."

(109) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468."

AMENDMENT NO. 13

On page 14, lines 12 and 13, delete "there shall be no exemptions, and no exclusions as defined or provided in R.S. 47:301," and insert

"there shall be no exemptions and no exclusions"

AMENDMENT NO. 14

On page 15, line 2, after "R.S. 47:301(10)(g)" insert:

", excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax"

AMENDMENT NO. 15

On page 15, delete lines 5 and 6

AMENDMENT NO. 16

On page 18, delete lines 13 and 14

AMENDMENT NO. 17

On page 20, delete lines 26 and 27

AMENDMENT NO. 18

On page 21, delete lines 27 and 28

AMENDMENT NO. 19

On page 22, delete lines 1 and 2

AMENDMENT NO. 20

On page 22, delete lines 5 through 10

AMENDMENT NO. 21

On page 22, delete lines 15 and 16

AMENDMENT NO. 22

On page 22, between lines 21 and 22 insert:

"(109) The sales tax holidays as established under R.S. 47:305.54, 305.58, and 305.62.

(110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468."

AMENDMENT NO. 23

On page 24, delete lines 1 and 2 and insert the following:

"E. The provisions of this Section shall be inapplicable, inoperative, and of no effect after June 30, 2018. not terminate."

AMENDMENT NO. 24

On page 24, lines 28 and 29, delete "there shall be no exemptions, and no exclusions as defined or provided in R.S. 47:301," and insert "there shall be no exemptions and no exclusions"

AMENDMENT NO. 25

On page 25, line 17, after "R.S. 47:301(10)(g)" insert:

", excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax"

AMENDMENT NO. 26

On page 25, delete lines 20 and 21

Page 17 HOUSE

12th Day's Proceedings - June 4, 2018

AMENDMENT NO. 27

On page 28, delete lines 27 and 28

AMENDMENT NO. 28

On page 31, delete lines 11 and 12

AMENDMENT NO. 29

On page 32, delete lines 13 through 16

AMENDMENT NO. 30

On page 32, delete lines 19 through 24

AMENDMENT NO. 31

On page 33, delete lines 1 and 2

AMENDMENT NO. 32

On page 33, between lines 7 and 8 insert:

"(109) The sales tax holidays as established under R.S. 47:305.54, 305.58, and 305.62.

(110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468."

AMENDMENT NO. 33

On page 33, lines 9 and 10, delete ", through June 30, 2023"

AMENDMENT NO. 34

On page 34, lines 12 and 13, "there shall be no exemptions, and no exclusions as defined or provided in R.S. 47:301," and insert "there shall be no exemptions and no exclusions"

AMENDMENT NO. 35

On page 35, line 2, after "R.S. 47:301(10)(g)" insert:

", excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax"

AMENDMENT NO. 36

On page 35, delete lines 5 and 6

AMENDMENT NO. 37

On page 38, delete lines 13 and 14

AMENDMENT NO. 38

On page 40, delete lines 26 and 27

AMENDMENT NO. 39

On page 41, delete lines 27 and 28

AMENDMENT NO. 40

On page 42, delete lines 1 and 2

AMENDMENT NO. 41

On page 42, delete lines 5 through 10

AMENDMENT NO. 42

On page 42, delete lines 15 and 16

AMENDMENT NO. 43

On page 42, between lines 21 and 22 insert:

"(109) The sales tax holidays as established under R.S. 47:305.54, 305.58, and 305.62.

303.38, and 303.02.

(110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468."

AMENDMENT NO. 44

On page 42, between lines 26 and 27, insert:

"Section 3. The Louisiana State Law Institute is directed to renumber the Paragraphs within this Act."

AMENDMENT NO. 45

On page 42, line 27, delete "Section 3." and insert "Section 4."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 27 by Representative Lance Harris

AMENDMENT NO. 1

Delete Senate Floor Amendment No. 1 proposed by Senator Allain and adopted by the Senate on June 3, 2018.

AMENDMENT NO. 2

Delete Amendment Nos. 3, 5, 7 through 11, 14, 16 through 21, 23, 25, 27 through 31, 33, 35, 37 through 42 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018.

AMENDMENT NO. 3

On page 2, between lines 5 and 6, insert:

"(3)(a) "Cost price" means the actual cost of the articles of tangible personal property without any deductions therefrom on account of the cost of materials used, labor, or service cost, except those service costs for installing the articles of tangible personal property if such cost is separately billed to the customer at the time of installation, transportation charges, or any other expenses whatsoever, or the reasonable market value of the tangible personal property at the time it becomes susceptible to the use tax, whichever is less.

* * *

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

* * *

(g)(i)(aa) The furnishing of repairs to or the installation of tangible personal property; including but. The furnishing of repairs includes but is not restricted to the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office appliances and equipment. The installation of tangible personal property shall be taxable solely for purposes of the sales and use tax imposed by the state or any political subdivision whose boundaries are coterminous with those of the state. The tax on installation shall apply only to that portion of the installation charge that is less than

Page 18 HOUSE

12th Day's Proceedings - June 4, 2018

or equal to ten thousand dollars for each article of tangible personal property that is installed.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Martiny to Reengrossed House Bill No. 27 by Representative Lance Harris

AMENDMENT NO. 1

On page 12, between lines 21 and 22, insert:

"(108) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq."

AMENDMENT NO. 2

On page 22, between lines 21 and 22, insert:

"(109) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq."

AMENDMENT NO. 3

On page 33, between lines 7 and 8, insert:

"(109) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq."

AMENDMENT NO. 4

On page 42, between lines 21 and 22, insert:

"(109) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Allain to Reengrossed House Bill No. 27 by Representative Lance Harris

AMENDMENT NO. 1

Delete Amendment Nos. 1 through 3, 5 through 11, 14 through 21, 23, 25 through 31, 33, and 35 through 42, proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018.

AMENDMENT NO. 2

On page 4, line 16, delete "through June 30, 2023" and insert "through June 30, 2025"

AMENDMENT NO. 3

On page 12, lines 23 and 24, delete "through June 30, 2023" and insert "through June 30, 2025"

AMENDMENT NO. 4

On page 14, line 12, delete "through June 30, 2023" and insert "through June 30, 2025"

AMENDMENT NO. 5

On page 22, line 24, delete "through June 30, 2023" and insert "through June 30, 2025"

AMENDMENT NO. 6

On page 23, line 3, change "one-third" to "one-half"

AMENDMENT NO. 7

On page 23, line 7, change "one-third" to "one-half"

AMENDMENT NO. 8

On page 23, line 16, change "one-third" to "one-half"

AMENDMENT NO. 9

On page 23, line 20, change "one-third" to "one-half"

AMENDMENT NO. 10

On page 23, line 26, change "one-third" to "one-half"

AMENDMENT NO. 11

On page 24, delete lines 1 and 2, and insert:

"E. The provisions of this Section shall be inapplicable, inoperative, and of no effect after June 30, 2018 2025."

AMENDMENT NO. 12

On page 24, line 28, delete "through June 30, 2023" and insert "through June 30, 2025"

AMENDMENT NO. 13

On page 33, lines 9 and 10, delete "through June 30, 2023" and insert "through June 30, 2025"

AMENDMENT NO. 14

On page 34, line 12, delete "through June 30, 2023" and insert "through June 30, 2025"

AMENDMENT NO. 15

On page 42, lines 23 and 24, delete " $\underline{\text{through June 30, 2023}}$ " and insert "through June 30, 2025"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 27 by Representative Lance Harris

AMENDMENT NO. 1

In Senate Committee Amendment No. 34 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 4, line 8, following "lines 12 and 13," and before ""there shall be" insert ""delete"

AMENDMENT NO. 2

On page 3, line 8, between "Session" and "which" insert "of the Legislature"

AMENDMENT NO. 3

On page 12, delete lines 13 and 14, and insert the following:

"(105) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425."

AMENDMENT NO. 4

On page 12, line 22, between "BB" AND "shall" insert "of this Section"

AMENDMENT NO. 5

On page 13, line 23, following "Session" add "of the Legislature"

AMENDMENT NO. 6

On page 22, delete lines 13 and 14, and insert the following:

"(106) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425."

AMENDMENT NO. 7

On page 32, delete lines 27 and 28, and insert the following:

"(106) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425."

AMENDMENT NO. 8

On page 33, line 8, between "Subsection I" and "shall" insert "of this Section"

AMENDMENT NO. 9

On page 33, line 28, between "Session" and "which" insert "of the Legislature"

AMENDMENT NO. 10

On page 42, delete lines 13 and 14, and insert the following:

"(106) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425."

AMENDMENT NO. 11

On page 42, line 22, between "Subsection V" and "shall" insert "of this Section"

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker Abraham Abramson Amedee Anders Armes Bacala Bagley Bagneris Berthelot Billiot Bishop Bouie Brass Brown, C. Brown T	Falconer Foil Franklin Gaines Garofalo Gisclair Guinn Hall Harris, J. Harris, L. Havard Hazel Henry Hensgens Hilferty Hill	Lyons Mack Magee Marino McFarland Miguez Miller, G. Morris, Jay Morris, Jim Muscarello Norton Pearson Pierre Pope Pugh Pylant
Brown, C. Brown, T. Carmody Carpenter	Hilferty Hill Hodges Hoffmann	Pugh Pylant Reynolds Richard
Curp ciner		

Carter, G. Carter, R. Carter, S. Chaney Connick Coussan Cox Crews Cromer Davis DeVillier Duplessis Dwight Edmonds Emerson	Hollis Horton Huval Ivey Jackson James Jefferson Jenkins Johnson Jones Jordan Landry, N. Landry, T. LeBas Leger	Schexnayder Seabaugh Shadoin Simon Smith Stagni Stefanski Stokes Talbot Thibaut Thomas Wright Zeringue
Total - 97	NAYS	
Glover Hunter	Marcelle Miller, D.	White

Total - 5
ABSENT

Howard Leopold

Total - 2

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. 1: Reps. Henry, Foil, and Dustin Miller.

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. 18: Reps. Jackson, Abramson, and Lance Harris.

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. 27: Reps. Lance Harris, Abramson, and Dwight.

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. 29: Reps. Henry, Foil, and Abraham.

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. 34: Reps. Henry, Foil, and Jackson.

Recess

On motion of Rep. Carmody, the Speaker declared the House at recess until $7{:}00\ P.M.$

After Recess

Speaker Barras called the House to order at 7:50 P.M.

Page 20 HOUSE

12th Day's Proceedings - June 4, 2018

House Business Resumed

Petitions, Memorials, and Communications

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

Message from the Senate

APPOINTMENT OF CONFERENCE COMMITTEE

June 4, 2018

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. 18 by Rep. Jackson: Senators Morrell, Allain, and LaFleur.

Respectfully submitted,

GLENN A. KOEPP Secretary of the Senate

Message from the Senate

APPOINTMENT OF CONFERENCE COMMITTEE

June 4, 2018

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. 27 by Lance Harris: Senators Donahue, Morrell, and LaFleur.

Respectfully submitted,

GLENN A. KOEPP Secretary of the Senate

Message from the Senate

APPOINTMENT OF CONFERENCE COMMITTEE

June 4, 2018

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. 29 by Rep. Henry: Senators LaFleur, Johns, and Barrow

Respectfully submitted,

GLENN A. KOEPP Secretary of the Senate

Message from the Senate

APPOINTMENT OF CONFERENCE COMMITTEE

June 4, 2018

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. 34 by Rep. Henry: Senators LaFleur, Donahue, and Bishop.

Respectfully submitted,

GLENN A. KOEPP Secretary of the Senate

Message from the Senate DISAGREEMENT TO SENATE BILL

June 4, 2018

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. 2 by Sen. Claitor, 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

APPOINTMENT OF CONFERENCE COMMITTEE

June 4, 2018

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. 2 by Senator Claitor: Senators Claitor, Morrell, and LaFleur.

Respectfully submitted,

GLENN A. KOEPP Secretary of the Senate

Message from the Senate

ADOPTION OF CONFERENCE COMMITTEE REPORT

June 4, 2018

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 Senate Concurrent Resolution No. 4.

Respectfully submitted,

GLENN A. KOEPP Secretary of the Senate

Message from the Senate

HOUSE BILLS

June 4, 2018

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. 13 Returned without amendments

Respectfully submitted,

GLENN A. KOEPP Secretary of the Senate

Senate Bills and Joint Resolutions on Third Reading and Final Passage

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

SENATE BILL NO. 13— BY SENATOR WARD

AN ACT

To enact Subpart D of Part I of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:16.1 through 16.12, and to repeal R.S. 39:6(Ĉ), relative to the reporting of expenditures on the state's fiscal transparency website; to provide for the statewide implementation of the enterprise resource planning system; to provide the duties of the commissioner of administration relative to the information to be accessible on the website; to provide definitions; to provide for the information to be included on the website; to provide that the appropriation acts for the executive, judicial, and legislative branches of government be included on the website; to provide for links to the websites of state agencies, the legislature, the judiciary, and the legislative auditor; to provide relative to the reporting of contracts, expenditures, and incentive expenditures; to provide relative to reporting by the state retirement systems and the state treasurer; to provide for reports and audits to be published on the website; to provide for free public use of the website; to provide for an employment and salary database; to provide for the information which shall be excluded from the website; to provide relative to a schedule for the completion and maintenance of the website; to provide for the reporting of the use of state funds by the recipient of state funds; to provide for audits; to provide relative to the authority of the division of administration to expenditures of the legislature or the judiciary; to provide for an effective date; and to provide for related matters.

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Ivey to Reengrossed Senate Bill No. 13 by Senator Ward

AMENDMENT NO. 1

On page 1, line 3, change "16.12" to "16.14"

AMENDMENT NO. 2

On page 1, line 5, after "website;" delete the remainder of the line and on line 6, delete "planning system;"

AMENDMENT NO. 3

On page 1, line 10, after the semicolon ";" delete the remainder of the line and on line 11, delete "the judiciary, and the legislative auditor;"

AMENDMENT NO. 4

On page 1, line 16, after the semicolon ";" delete the remainder of the line and on line 17, delete "completion and maintenance of the website;'

AMENDMENT NO. 5

On page 2, line 6, change "16.12" to "16.14"

AMENDMENT NO. 6

On page 3, line 3, after "to" delete "expenditure and revenue" and insert "the Louisiana Fiscal Transparency Website"

AMENDMENT NO. 7

On page 3, deletes lines 4 through 29 in their entirety

AMENDMENT NO. 8

Delete pages 4 through 13 in their entirety

AMENDMENT NO. 9

On page 14, delete lines 1 and 2 in their entirety and insert the following:

The commissioner, subject to legislative appropriation, shall establish and maintain the Louisiana Fiscal Transparency Website, a centralized, searchable website, hereinafter to be referred to as "Louisiana Checkbook", that provides information to the public about data and reports of state expenditures, contracts, incentive expenditures, revenues, and other financial matters. The website shall serve as an interactive portal for the public to access state fiscal information.

- §16.3. Duties of the commissioner relative to the functionality, content, accessibility, reporting of the website.
- All agencies, boards, commissions, departments, institutions of higher education, legislature, and judiciary are directed to furnish information, reports, aid, services, and assistance as may be requested by the commissioner of administration in the performance of the commissioner's responsibilities as set forth in this Subpart.
- (2) The commissioner shall promulgate rules in accordance with the Administrative Procedure Act that are necessary for the implementation of this Subpart.
- (3) All state agencies, higher education agencies, the judicial branch, and the legislative branch which are not maintained on the LaGov statewide enterprise resource planning system shall either:
- (a) Elect to join the LaGov statewide enterprise resource planning system.

Page 22 HOUSE

12th Day's Proceedings - June 4, 2018

- (b) Report the information required in this Subpart to the office of technology services in the division of administration in the same format and manner as provided in this Subpart.
- (4) All reporting shall be submitted electronically and in the same manner as prescribed for all agencies in LaGov statewide enterprise resource planning system.
- (5) Except as otherwise provided in this Subpart, information on the website shall be updated at least monthly.
- B. The Louisiana Checkbook shall present information on its website in a manner that is intuitive to members of the general public and provide for the following functionality:
- (1) Access all related databases and features of the website at no cost to the public or without the requirement of user registration.
- (2) Search and aggregate data by all possible query combinations.
- (3) Download and print reports, graphs, charts, tables, or information yielded by a search of the database.
- (4) Provide for appropriate graphical presentation and manipulation.
- (5) Access all related databases and features of the website with optimization for desktop and mobile platforms.
 - (6) Allow for the ability to share information on social media.
 - C. The database shall not include the following content:
 - (1) The addresses or telephone numbers of payees.
- (2) Tax payment or refund data that include confidential taxpayer information, such as the social security number or federal tax identification number of any individual or business.
 - (3) Payments of state assistance to individual recipients.
- (4) Protected health information as the term is defined under the federal Health Insurance Portability and Accountability Act of 1996.
 - (5) Information subject to attorney client privilege.
- (6) Secure information that would reveal undercover or intelligence operations by law enforcement.
- (7) Any information that is confidential under state or federal law, rule, or regulation.
- D. The commissioner shall ensure that the website contains the following information relative to all databases as possible and applicable.
- (1) All relevant data points that are collected in each state agency information system shall be submitted.
- (2) All data points that are capable to be collected in each state agency information system shall be submitted.
- §16.4. Duties of the commissioner relative to the expenditure database
- A.(1) The commissioner shall ensure the website includes an expenditure database that is electronically searchable by the public and contains reporting of expenditures by each budget unit in the executive budget.
- (2) All state agencies shall be required to provide information pursuant to this Subpart.

- B. The expenditure database shall have the following functionality:
- (1) Search and aggregate expenditures by individual and multiple budget units and programs.
- (2) Search and aggregate payments to individual vendors and governmental entities, including the total amount of state payments issued to individual vendors and governmental entities.
- (3) Search and aggregate expenditures and payments from multiple fiscal years.
 - (4) Search and aggregate expenditures by category.
 - (5) Download information yielded by a search of the database.
- C. The expenditure database shall include the following content:
 - (1) Expenditures by category and shall include:
- (a) Details of expenses charged to credit, debit, or other purchase cards and related fees to the extent available from the card issuer.
- (b) Mandated interagency payments, such as fees to the legislative auditor, annual payments to the office of risk management, and contributions to retirement systems and benefits plans.
- (c) Revenue sharing and aid to other levels of government, including minimum foundation program transfers.
- (2) Where available, for each expenditure, the database shall include the following information:
 - (a) The name of the entity making the expenditure.
 - (b) The name of the person or entity receiving the payment.
 - (c) The date and the amount of the expenditure.
- (d) A standardized descriptive title of the type and purpose of each expenditure.
- (e) The manner of payment, including check, warrant, credit, debit, or other purchase card.
- (f) The funding source, including the categorical code and the state fund or account from which the expenditure is accounted.
- (g) Where applicable, a link to additional information on the contract available through the contracts database.
- §16.5. Duties of the commissioner relative to the contracts database
- A.(1) The commissioner shall ensure the website includes a contract database that is electronically searchable by the public.
- (2) All state agencies shall be required to provide information pursuant to this Subpart.
 - B. The contract database shall have the following functionality:
 - (1) Search and aggregate records by agency.
 - (2) Search and aggregate contracts by contractor.
 - (3) Download information yielded by a search of the database.

- (4) Provide access or integration into the database, the Louisiana Checkbook information from the reports on contracts required by law including:
- (a) Information required to be published on the division of administration's website by R.S. 39:1567(B)(3).
- (b) Copies of the monthly reports submitted to the Joint Legislative Committee on the Budget under R.S. 39:1567(E).
- (c) The annual report on the progress of the Hudson Initiative required to be made available on the internet by R.S. 39:2007(E).
- (d) The annual report on the progress of the Veteran Initiative required to be made available on the internet by R.S. 39:2177(E).
 - C. The contract database shall include the following content:
 - (1) Contract amount.
 - (2) A brief description of the purpose of the contract.
 - (3) The beginning and ending dates of the contract.
 - (4) The name of the contracting agency.
 - (5) The name of the contractor.
 - (6) The city and state of the contractor.
- (7) If available, supporting documentation for payment requests including invoices, timesheets, and reports from automatic verification software capable of automatically verifying the legitimacy of hours billed for computer generated work performed.
- §16.6. Duties of the commissioner relative to the payroll database
- A.(1) The commissioner shall ensure the website includes an employment and payroll database that is electronically searchable by the public.
- (2) All state agencies shall be required to provide information pursuant to this Subpart.
- B. The employment and payroll database shall have the following functionality:
 - (1) Search and aggregate records by agency.
 - (2) Search and aggregate salaries by job title.
- (3) Search and aggregate records by Civil Service Classification.
- (4) Search and aggregate records of employees by their enrolled retirement system.
 - (5) Download information yielded by a search of the database.
- C. The employment and payroll database shall include the following content:
 - (1) The name of the employing agency.
 - (2) The name of the employee.
 - (3) The job title and/or position.
 - (4) The salary or hourly wage of the employee.
- (5) The total compensation paid to the employee the prior fiscal year, including overtime, stipends, and allowances, but excluding

- employee benefit payments and nontaxable employee reimbursements.
 - (6) Employers payroll benefit cost for the employee.
- (7) The Louisiana Checkbook shall contain information regarding the number of authorized positions and the number of vacant positions for each institution of higher education and each budget unit contained in the General Appropriation Act and the Ancillary Appropriation Act.
- §16.7. Duties of the commissioner relative to the report database
- A.(1) The commissioner shall ensure the website includes a reports database that is electronically searchable by the public.
- (2) All state agencies shall be required to provide information pursuant to this subpart.
 - B. The reports database shall have the following functionality:
 - (1) Shall be organized and searchable in an intuitive manner.
 - C. The reports database shall include the following content:
- (1) The official forecast and the incentive expenditure forecast adopted by the Revenue Estimating Conference.
- (2) The tax exemption budget prepared by the Louisiana Department of Revenue under R.S. 47:1517.
- (3) The Annual Tax Collection Report prepared by the Department of Revenue.
- (4) Monthly reports provided by the Department of Revenue on net collections and distributions and severance tax collections and distributions.
- (5) Information required to be published on the division of administration's website by R.S. 39:1567(B)(3).
- (6) Copies of the monthly reports submitted to the Joint Legislative Committee on the Budget under R.S. 39:1567(E).
- (7) The annual report on the progress of the Hudson Initiative required to be made available on the internet by R.S. 39:2007(E).
- (8) The annual report on the progress of the Veteran Initiative required to be made available on the internet by R.S. 39:2177(E).
- (9) State agencies that administer or allocate state funds to local political subdivisions and receive periodic reports of the use or expenditure of the state funds by the local political subdivisions, shall submit these reports to the commissioner to be included on the website.
- (10) The website shall contain or provide access to state agency reports required by law.
- §16.8. Duties of the commissioner relative to the boards and commission database
- A.(1) The commissioner shall ensure the website includes a boards and commissions database that is electronically searchable by the public.
- (2) All boards and commissions shall be required to provide information pursuant to this Subpart.
- B. The boards and commissions database shall have the following functionality:

Page 24 HOUSE

12th Day's Proceedings - June 4, 2018

- (1) Search and aggregate records by agency.
- (2) Search and aggregate expenditures and payments from multiple fiscal years.
 - (3) Search and aggregate expenditures by category.
- (4) Search and aggregate expenditures by individual and multiple agencies.
 - (5) Download information yielded by a search of the database.
- C. The boards and commissions database shall include the following content:
- (1) Membership information, employee information, and financial and budget information required by R.S. 49:1302 and R.S. 24:513.2.
- (2) Provide a link to or incorporate the annual reports submitted to the legislature by the legislative auditor on boards, commissions, and like entities under R.S. 24:513.2(E).
- §16.9. Duties of the commissioner relative to the state debt database
- A.(1) The commissioner shall ensure the website includes a state debt database that is electronically searchable by the public.
- (2) The state treasurer shall establish and maintain the state debt database and provide access or integration to the database.
- (a) All agencies, boards, commissions, and departments of the state are directed to furnish information, reports, aid, services, and assistance to the extent allowed by state and federal law and regulations as may be requested by the state treasurer in the performance of the treasurer's responsibilities as set forth in this Subsection.
- B. The state debt database shall have the following functionality:
 - (1) Search and aggregate debt by agency.
 - (2) Search and aggregate debt from multiple fiscal years.
 - C. The state debt database shall include the following content:
- (1) Amounts and categories of state debt, such as pensions, post-employment benefit obligations, and capital construction.
- (2) Amounts and categories of local debt backed by the full faith and credit of the state.
 - (3) Annual costs of debt service by category and budget unit.
 - (4) Sources of funding for state debt obligations.
 - (5) The per capita costs of state debt.
 - (6) National and other state comparisons of Louisiana's debt.
- (7) Information used to determine the state's net state tax supported debt.
- §16.10. Duties of the commissioner relative to the incentives database
- A.(1) The commissioner shall ensure the website includes an incentives database that is electronically searchable by the public.
- (2) The commissioner shall require any state agency that administers an incentive expenditure program to report the

- information stated in this Section for any incentive expenditure entered into on or after July 1, 2018.
- (3) Such information shall be provided no later than six months after the effective date of such incentive expenditures and shall be updated as needed no less than every twelve months thereafter. The state agencies that administer such programs shall provide, or shall require the beneficiaries of each program to provide, sufficient information to satisfy the requirements of this Subsection. The direct recipient shall assume responsibility for reporting the information required in this Section.
- B. The incentives database shall have the following functionality:
- (1) Search and aggregate incentives by individual recipients and multiple budget units and programs.
- (2) Search and aggregate payments to recipients and governmental entities, including the total amount of state payments issued to individual recipients.
- C. For the incentives database, the administering state agency shall report in each fiscal year the following information:
 - (1) The name of the recipient of the incentive expenditure.
 - (2) The corporate domicile of such recipient.
 - (3) The estimated net new jobs and/or payroll.
- (4) The estimated total capital investment or estimated total Louisiana expenditures, whichever is relevant based upon the incentive expenditure program being reported on.
- (5) The annual and total estimated value of the benefits to such recipient.
- (6) The official forecast of the incentive expenditure forecast adopted by the Revenue Estimating Conference.
- (7) The incentives database shall not include the information that is protected from disclosure pursuant to La. R.S. 44:3.2(C) and La. R.S. 44:22.
- §16.11. Duties of the commissioner relative to the dedicated funds database
- A.(1) The commissioner shall ensure the website includes a dedicated funds database that is electronically searchable by the public.
- (2) All state agencies shall be required to provide information pursuant to this Subpart that contains the electronic database of reports supported by appropriations from dedicated funds required by R.S. 49:308.5(B).
- (3) The dedicated funds database shall include access to the report on special funds prepared by the state treasurer as required by R.S. 49:308.3(E).
- §16.12. Duties of the commissioner relative to the performance database
- A.(1) The commissioner shall ensure the website includes a performance database that is electronically searchable by the public.
- (2) The executive branch shall be required to provide information pursuant to this Subpart.
- (3) The performance database shall include the Louisiana Performance Accountability System, the electronic performance

database that tracks performance standards, interim quarterly performance targets, and actual performance information for executive branch departments and agencies required under the Louisiana Government Performance and Accountability Act, R.S. 39:87.1 et seq.

§16.13. Compliance auditing

- All state agencies shall submit to the commissioner comprehensive data sufficient to comply with the provisions of this Subpart. This data shall be of the type, extent, format, frequency, and timing specified by the commissioner.
- Internal auditors of state agencies required to have an internal audit function shall report to the commissioner any findings of state agencies, contractors, grantees, vendors, or recipients of state funding that are not in compliance with the requirements of this Subpart.
- The commissioner shall report agency noncompliance with this Subpart to the Joint Legislative Committee on the Budget on at least a quarterly basis.
- The legislative auditor shall perform periodic and unscheduled reviews of state agencies, contractors, grantees, vendors, or recipients of state funds to ensure compliance with this Subpart. The auditor shall report to the commissioner and the Joint Legislative Committee on the Budget any audit finding of noncompliance with the requirements of this Subpart.
- (2) The auditor shall submit to the commissioner for publication on the website, all audits performed as authorized by a state agency contract, expenditure, or incentive expenditure.
- Any state agency whose internal audit or legislative audit contains findings indicating a violation of the constitution or laws of this state or findings of fraud, waste, and abuse, shall be subject to periodic and unscheduled investigative audits by the internal auditor or the legislative auditor for a probationary period of not less than three years.

AMENDMENT NO. 10

On page 14, at the beginning of line 3, change "§16.12." to "§16.14."

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

Motion

On motion of Rep. Ivey, the bill, as amended, was returned to the calendar.

SENATE BILL NO. 20—

BY SENATORS RISER AND HEWITT

AN ACT
To amend and reenact R.S. 23:1170(A), 1172(A), 1172.1(C), 1172.2(D), 1178(D), 1291.1(C)(1) and (E), 1310.3(E), and 1310.13, and to repeal R.S. 23:1170(A), 1172(A), 1172.1(C), 1172.2(D), 1178(D), 1291.1(C)(1) and (E), 1310.3(E), and 1310.13 as amended by the Act which criminated as Senate Bill 1310.13 as amended by the Act which originated as Senate Bill No. 400 of the 2018 Regular Session of the Legislature, relative to the Office of Workers' Compensation Administrative Fund in the state treasury; to provide for the dedication, use, investment, and appropriation of monies in the Office of Workers' Compensation Administrative Fund; to provide for an effective date; and to provide for related matters.

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Bagley to Reengrossed Senate Bill No. 20 by Senator Riser

AMENDMENT NO. 1

On page 1, line 3, after "1310.13," delete the remainder of the line and delete lines 4 and 5 in their entirety and at the beginning of line 6, delete "Regular Session of the Legislature,"

AMENDMENT NO. 2

On page 5, delete line 5 in its entirety and insert the following:

'superceded by the provisions of this Act and shall not become effective."

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

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Foil	Mack
Abraĥam	Franklin	Magee
Abramson	Gaines	Marcelle
Anders	Garofalo	Marino
Armes	Gisclair	McFarland
Bacala	Glover	Miguez
Bagley	Hall	Miller, G.
Bagneris	Harris, J.	Morris, Jim
Berthelot	Hazel	Muscarello
Billiot	Hensgens	Norton
Bishop	Hilferty	Pearson
Bouie	Hodges	Pierre
Brass	Hoffmann	Pope
Brown, C.	Hollis	Pugh
Brown, T.	Horton	Pylant
Carmody	Howard	Reynolds
Carpenter	Hunter	Schexnayder
Carter, G.	Huval	Seabaugh
Carter, R.	Ivey	Shadoin
Carter, S.	Jackson	Simon
Chaney	James	Smith
Connick	Jefferson	Stagni
Coussan	Jenkins	Stefanski
Cox	Johnson	Stokes
Crews	Jones	Talbot
Cromer	Jordan	Thibaut
Davis	Landry, N.	Thomas
DeVillier	Landry, T.	White
Duplessis	LeBas	Wright
Edmonds	Leger	Zeringue
Emerson	Leopold	
Falconer	Lyons	
Total - 94		
	NAYS	

Amedee Total - 1

Dwight

Guinn

Havard	Miller, D.
Henry	Morris, Jay
Hill	Richard

ABSENT

Harris, L. Total - 9

The Chair declared the above bill was finally passed.

Page 26 HOUSE

12th Day's Proceedings - June 4, 2018

Rep. Bagley moved to reconsider the vote by which the above bill was finally passed, and, on his own motion, the motion to reconsider was laid on the table.

SENATE BILL NO. 13-BY SENATOR WARD

AN ACT

To enact Subpart D of Part I of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:16.1 through 16.12, and to repeal R.S. 39:6(C), relative to the reporting of expenditures on the state's fiscal transparency website; to provide for the statewide implementation of the enterprise resource planning system; to provide the duties of the commissioner of administration relative to the information to be accessible on the website; to provide definitions; to provide for the information to be included on the website; to provide that the appropriation acts for the executive, judicial, and legislative branches of government be included on the website; to provide for links to the websites of state agencies, the legislature, the judiciary, and the legislative auditor; to provide relative to the reporting of contracts, expenditures, and incentive expenditures; to provide relative to reporting by the state retirement systems and the state treasurer; to provide for reports and audits to be published on the website; to provide for free public use of the website; to provide for an employment and salary database; to provide for the information which shall be excluded from the website; to provide relative to a schedule for the completion and maintenance of the website; to provide for the reporting of the use of state funds by the recipient of state funds; to provide for audits; to provide relative to the authority of the division of administration to expenditures of the legislature or the judiciary; to provide for an effective date; and to provide for related matters.

Called from the calendar.

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Ivey to Reengrossed Senate Bill No. 13 by Senator Ward

AMENDMENT NO. 1

In Amendment No. 9 in the set of Floor Amendments Proposed by Representative Ivey and adopted by the House on June 4, 2018 on page 4, between lines 11 and 12 insert the following:

For all state contracts, the contractor shall submit no later than February twenty-eighth of each year a verification to the Department of Revenue listing each subcontractor who is paid one thousand dollars or more per year for services provided by the contract and for whom the contractor is required to make a return to the Internal Revenue Service, in accordance with Section 6041A(a) of the Internal Revenue Code, as provided for by rule of the Department of Revenue.

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

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Franklin	Mack
Abraham	Gaines	Magee

Abramson	Garofalo	Marino
Amedee	Gisclair	Miguez
Anders	Glover	Miller, D.
Armes	Guinn	Miller, G.
Bacala	Hall	Morris, Jay
Bagley	Harris, J.	Morris, Jim
Bagneris	Havard	Muscarello
Berthelot	Hazel	Norton
Billiot	Henry	Pearson
Bishop	Hilferty	Pierre
Bouie	Hill	Pope
Brass	Hodges	Pugh
Brown, C.	Hoffmann	Pylant
Brown, T.	Hollis	Reynolds
Carmody	Horton	Richard
Carpenter	Howard	Schexnayder
Carter, G.	Hunter	Seabaugh
Carter, R.	Huval	Shadoin
Carter, S.	Ivey	Simon
Chaney	James	Smith
Connick	Jefferson	Stagni
Coussan	Jenkins	Stefanski
Cox	Johnson	Stokes
Crews	Jones	Talbot
Davis	Jordan	Thibaut
DeVillier	Landry, N.	Thomas
Duplessis	Landry, T.	White
Edmonds	LeBas	Wright
Emerson	Leger	Zeringue
Falconer	Leopold	
Foil	Lyons	
Total - 97		
	NAYS	
Total - 0		
20142	ABSENT	
Cromer	Hensgens	McFarland
Dwight	Jackson	IVICI arrand

The Chair declared the above bill was finally passed.

Marcelle

Rep. Ivey moved to reconsider the vote by which the above bill was finally passed, and, on his own motion, the motion to reconsider was laid on the table.

Suspension of the Rules

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

Introduction of Resolutions, **House and House Concurrent**

The following members introduced the following entitled House and House Concurrent Resolutions, which were read the first time by their titles and placed upon the calendar for their second reading:

HOUSE RESOLUTION NO. 43— BY REPRESENTATIVE FOIL

A RESOLUTION

To urge and request the Department of Transportation and Development to erect a traffic control signal on Perkins Road at Santa Maria Parkway.

Read by title.

Harris, L.

Total - 7

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

Page 27 HOUSE

12th Day's Proceedings - June 4, 2018

HOUSE RESOLUTION NO. 44— BY REPRESENTATIVE NANCY LANDRY A RESOLUTION

To commend Jenna Conway for her years of service with the state Department of Education and to the children of Louisiana.

Read by title.

On motion of Rep. Nancy Landry, and under a suspension of the rules, the resolution was adopted.

HOUSE RESOLUTION NO. 45— BY REPRESENTATIVE COX

A RESOLUTION

To urge and request the Department of Transportation and Development to create a task force to study the use of repurposed railroad tank cars as bridge culverts as a cost-saving measure.

Read by title.

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

HOUSE RESOLUTION NO. 46-

BY REPRESENTATIVE LANCE HARRIS A RESOLUTION

To express the condolences of the House of Representatives upon the death of Bishop Tom Fred "T.F." Tenney.

Read by title.

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

HOUSE RESOLUTION NO. 47—

BY REPRESENTATIVE GLOVER

A RESOLUTION

To commend the good citizenship of Jason Elliott and others upon the completion of voluntary beautification efforts of the Old Morningsport Road and Ravendale Drive roundabout in north Shreveport also known as the North Highlands Roundabout.

Read by title.

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

HOUSE RESOLUTION NO. 48–

BY REPRESENTATIVE GLOVER

A RESOLUTION

To urge and request the Department of Transportation and Development to create a public input process to discuss the impact that completion of the Interstate 49 North priority project will have on the North Market Street Corridor.

Read by title.

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

HOUSE RESOLUTION NO. 49— BY REPRESENTATIVE DUPLESSIS

A RESOLUTION

To commend The Very Reverend Henry Julius Joseph Davis, Jr., SSJ, on the celebration of the twenty-fifth anniversary of his priestly ordination.

Read by title.

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

HOUSE RESOLUTION NO. 50-

BY REPRESENTATIVE GLOVER

A RESOLUTION

To commend Anil Nanda, M.D., M.P.H., F.A.C.S., for his exemplary years of service to Louisiana State University Health Sciences Center Shreveport (LSU HSC-Shreveport) as a neurosurgery professor and department chair.

Read by title.

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

Message from the Senate

APPOINTMENT OF CONFERENCE COMMITTEE

June 4, 2018

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. 1 by Rep. Henry: Senators LaFleur, Tarver, and Alario.

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:

SENATE CONCURRENT RESOLUTION NO. 4—

BY SENATOR ALLAIN

A CONCURRENT RESOLUTION

To urge and request the Louisiana State University Center for Energy Studies (LSU CES), the Louisiana State University Public Administration Institute (LSU PAI), and the Louisiana Tax Institute to analyze mineral revenues, taxes, and exemptions in Louisiana and to submit a written report of its findings to the legislature.

Read by title.

CONFERENCE COMMITTEE REPORT

June 3, 2018

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 Concurrent Resolution No. 4 by Senator Allain recommend the following concerning the Original resolution:

- That House Floor Amendment No. 1 proposed by Representative Jim Morris and adopted by the House of Representatives on May 28, 2018, be adopted.
- That House Floor Amendment No. 4 proposed by Representative Abramson and adopted by the House of Representatives on May 28, 2018, be adopted.

Page 28 HOUSE

12th Day's Proceedings - June 4, 2018

- That House Floor Amendment Nos. 1, 2, 3, and 5 proposed by Representative Abramson and adopted by the House of Representatives on May 28, 2018, be rejected.
- 4. That the following amendments to the original resolution be adopted:

AMENDMENT NO. 1

On page 1, line 4, after "Institute" insert ", in consultation with various stakeholder organizations and certain legislative committees,"

AMENDMENT NO. 2

On page 2, line 10, after "Institute" insert "and the various stakeholder organizations and certain legislative committees"

AMENDMENT NO. 3

On page 2, between lines 18 and 19, insert the following:

"BE IT FURTHER RESOLVED that the following stakeholder organizations and legislative committees shall be invited to attend meetings and provide testimony regarding state oil and gas law and state tax law as it relates to oil and gas law:

- (1) The Louisiana Oil and Gas Association.
- (2) The Louisiana Mid-Continent Oil and Gas Association.
- (3) The Public Affairs Research Council of Louisiana.
- (4) The Counsel for a Better Louisiana.
- (5) The Louisiana State Law Institute.
- (6) The Senate Committee on Natural Resources.
- (7) The Senate Committee on Revenue and Fiscal Affairs.
- (8) The House Committee on Natural Resources and Environment.
- (9) The House Committee on Ways and Means."

AMENDMENT NO. 4

On page 2, at the end of line 29, after "Institute" and before the period "." insert the following:

", the president of the Louisiana Oil and Gas Association, the president of the Louisiana Mid-Continent Oil and Gas Association, the president of the Public Affairs Research Council of Louisiana, the president of the Counsel for a Better Louisiana, the director of the Louisiana State Law Institute, the president of the Senate, and the speaker of the House of Representatives"

Respectfully submitted,

Senator R.L. Bret Allain, II Senator Norby Chabert Senator Sharon Hewitt Representative James Morris Representative Neil C. Abramson Representative Stuart Bishop

Rep. Bishop moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Foil	Magee
Abraham	Franklin	Marcelle
Abramson	Gaines	Marino
Amedee	Garofalo	McFarland
Anders	Gisclair	Miguez
Armes	Glover	Miller, D.
Bacala	Guinn	Miller, G.
Bagley	Hall	Morris, Jay
Bagneris	Harris, J.	Morris, Jim
Berthelot	Havard	Muscarello
Billiot	Hazel	Norton
Bishop	Henry	Pearson
Bouie	Hensgens	Pierre
Brass	Hilferty	Pope
Brown, C.	Hill	Pugh
Brown, T.	Hodges	Pylant
Carmody	Hoffmann	Reynolds
Carpenter	Hollis	Richard
Carter, G.	Horton	Schexnayder
Carter, R.	Howard	Seabaugh
Carter, S.	Huval	Shadoin
Chaney	Ivey	Simon
Connick	Jackson	Smith
Coussan	James	Stagni
Cox	Jefferson	Stefanski
Crews	Jenkins	Stokes
Cromer	Johnson	Talbot
Davis	Jones	Thibaut
DeVillier	Jordan	Thomas
Duplessis	Landry, N.	White
Dwight	Landry, T.	Wright
Edmonds	LeBas	Zeringue
Emerson	Lyons	C
Falconer	Mack	
Total - 100		

NAYS

Total - 0

ABSENT

Harris, L. Leger Hunter Leopold

Total - 4

The Conference Committee Report was adopted.

Suspension of the Rules

On motion of Rep. Foil, 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

June 4, 2018

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

12th Day's Proceedings - June 4, 2018

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

House Bill No. 17 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:

HOUSE BILL NO. 17—
BY REPRESENTATIVES FOIL AND FALCONER
AN ACT
To amend and reenact R.S. 47:339(A)(2) and (B)(3) and to enact R.S. 47:301(4)(m), relative to sales and use tax; to provide with respect to collection and reporting of sales and use taxes; to provide for the definition of dealer; 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. 17 by Representative Foil

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 47:301(4)(m)" insert "and 302(W)(6)"

AMENDMENT NO. 2

On page 1, line 8, delete "is" and insert "and 302(W)(6) are"

AMENDMENT NO. 3

On page 2, between lines 12 and 13 insert:

"\$302. Imposition of tax

W.

(6) Until the establishment of the Louisiana Sales and Use Tax Commission for Remote Sellers pursuant to R.S. 47:339(A)(2) and (B)(2), dealers as defined in R.S. 47:301(4)(m), shall specifically collect the additional tax authorized by Subsection K of this Section and shall file all applicable sales and use tax returns. In consultation with the commission, the secretary of the Department of Revenue shall publish notification of the establishment date of the Louisiana Sales and Use Tax Commission for Remote Sellers in a policy statement as authorized by LAC 61:III .101.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator White to Reengrossed House Bill No. 17 by Representative Foil

AMENDMENT NO. 1

On page 1, line 2, delete "R.S. 47:339(A)(2)" and insert "R.S. 47:315.1(A) and 339(A)(2)"

AMENDMENT NO. 2

On page 1, line 4, after "dealer;" insert "to provide for certain state sales and use tax refunds;'

AMENDMENT NO. 3

On page 1, line 7, delete "R.S. 47:339(A)(2)" and insert "R.S. 47:315.1(A) and 339(A)(2)"

AMENDMENT NO. 4

On page 2, between lines 12 and 13, insert:

§315.1. Sales tax refund

A. (1) In the event tangible personal property, a part of and used in or about a person's home, apartment or homestead, in this state on which Louisiana sales tax has been paid by the owner of the property is destroyed by a natural disaster occurring in an area in Louisiana subsequently determined by the president of the United States to warrant assistance by the federal government, the owner thereof who was the purchaser who paid the Louisiana sales tax shall be entitled to reimbursement of the amount of the tax paid on such tangible personal property destroyed for which no reimbursement was received by insurance or otherwise. Upon receipt of a notarized statement of the owner as to the amount of the taxes paid under the provisions of this Chapter on tangible personal property destroyed as aforesaid, the collector shall make refund to said owner in the amount to which he is entitled.

(2) The refund authorized by this Subsection shall extend to tangible personal property, including construction materials, that was a part of and used in or about a nonpublic school which sustained damage in the flooding disaster which occurred in August 2016, which event was the subject of Proclamation 111 JBE 2016, and numerous executive orders. In order to be eligible for the refund of Louisiana sales taxes, the owner of a nonpublic school shall be required to meet the same eligibility and administrative requirements as is provided for in Paragraph (1) of this Subsection and the school shall be eligible to participate in the Federal Emergency Management Agency Public Assistance grant program.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 17 by Representative Foil

AMENDMENT NO. 1

In the set of Senate Committee Amendments proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on June 1, 2018, on page 1, line 11, change "(B)(2)" to "(B)(3)"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 17 by Representative Foil

AMENDMENT NO. 1

On page 1, line 20, change "service" to "services"

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

Page 30 HOUSE

12th Day's Proceedings - June 4, 2018

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Falconer	Leopold
Abraham	Foil	Lyons
Abramson	Franklin	Mack
Amedee	Gaines	Magee
Anders	Garofalo	Marcelle
Armes	Gisclair	Marino
Bacala	Guinn	McFarland
Bagneris	Hall	Miguez
Berthelot	Harris, J.	Miller, D.
Billiot	Harris, L.	Miller, G.
Bishop	Havard	Muscarello
Bouie	Hazel	Norton
Brass	Henry	Pearson
Brown, C.	Hensgens	Pierre
Brown, T.	Hilferty	Pope
Carmody	Hill	Pugh
Carpenter	Hodges	Reynolds
Carter, G.	Hoffmann	Richard
Carter, R.	Hollis	Schexnayder
Carter, S.	Howard	Seabaugh
Chaney	Huval	Shadoin
Connick	Ivey	Simon
Coussan	Jackson	Smith
Cox	James	Stagni
Crews	Jefferson	Stefanski
Cromer	Jenkins	Stokes
Davis	Johnson	Talbot
DeVillier	Jones	Thibaut
Duplessis	Jordan	Thomas
Dwight	Landry, T.	White
Edmonds	LeBas	Wright
Emerson	Leger	Zeringue
Total - 96	ε	<i>5</i>
	NAVC	

NAYS

Bagley	Landry, N.	Pylant
Glover	Morris, Jay	
Hunter	Morris, Jim	
Total - 7		

Horton Total - 1

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

ABSENT

Motion

Rep. Jackson moved to discharge the Committee on Conference from further consideration of House Bill No. 18.

Rep. Seabaugh objected.

ROLL CALL

The roll was called with the following result:

YEAS

Abramson	Gisclair	Leger
Anders	Glover	Leopold
Armes	Guinn	Lyons
Bagneris	Hall	Magee
Billiot	Harris, J.	Marcelle
Bouie	Hill	Marino

ъ	11 00	1 CH D
Brass	Hoffmann	Miller, D.
Brown, C.	Hunter	Norton
Brown, T.	Ivey	Pierre
Carpenter	Jackson	Reynolds
Carter, G.	James	Shadoin
Carter, R.	Jefferson	Smith
Chaney	Jenkins	Stagni
Connick	Johnson	Stokes
Cox	Jones	Thibaut
Duplessis	Jordan	White
Franklin	Landry, T.	
Gaines	LeBas	
Total - 52		

NAYS

Mr. Speaker Abraham Amedee Bacala Berthelot Bishop Carmody Carter, S. Coussan Crews Cromer Davis DeVillier	Foil Garofalo Harris, L. Havard Hazel Henry Hensgens Hilferty Hodges Hollis Horton Howard Huval	Miller, G. Morris, Jay Morris, Jim Muscarello Pearson Pope Pugh Pylant Richard Schexnayder Seabaugh Simon Stefanski
DeVillier Dwight Edmonds Emerson Falconer		Simon
Total - 51		

ABSENT

Bagley Total - 1

The House refused to discharge the Committee on Conference.

Conference Committee Reports for Consideration

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

Suspension of the Rules

Rep. Henry, moved to suspend the rules in order to consider the following conference committee report on this date, which motion was agreed to.

HOUSE BILL NO. 29— BY REPRESENTATIVE HENRY

AN ACT

To appropriate funds and to make certain reductions 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 Fiscal Year 2017-2018; to provide for an effective date; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

June 4, 2018

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. 29 by Representative Henry recommend the following concerning the Engrossed bill:

- 1. That the set of Senate Committee Amendments by the Senate Committee on Finance (#195) be adopted.
- 2. That the set of Senate Floor Amendments by Senator LaFleur (#302) be adopted.
- 3. That the following amendment to the Engrossed bill be adopted:

AMENDMENT NO. 1

In Senate Committee Amendment No. 1 by the Senate Committee on Finance (#195), on page 1, between lines 11 and 12, insert the following:

"ELECTED OFFICIALS

DEPARTMENT OF STATE

04-139 SECRETARY OF STATE

Provided, however, that the commissioner of administration is hereby authorized and directed to adjust the means of finance for the Elections Program, as contained in Act No. 3 of the 2017 Second Extraordinary Session of the Legislature, by reducing the appropriation out of the State General Fund (Direct) by (\$1,500,000) and the appropriation out of the State General Fund by Fees and Self-generated Revenues by (\$500,000) and the state treasurer is hereby authorized and directed to transfer \$2,000,000 from the respective reductions into the Voting Technology Fund created by R.S. 18:21."

Respectfully submitted,

Representative Cameron Henry Representative Franklin J. Foil Representative Mark Abraham Senator Eric LaFleur Senator Ronnie Johns Senator Regina Barrow

Rep. Henry moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker Abraham Abramson Amedee Anders Armes Bacala Bagley Bagneris Berthelot Billiot Bishop	Franklin Gaines Garofalo Gisclair Glover Guinn Hall Harris, J. Harris, L. Havard Hazel Henry	Lyons Mack Magee Marcelle Marino McFarland Miguez Miller, D. Miller, G. Morris, Jay Morris, Jim Muscarello
Bishop Bouie	Henry Hensgens	
Brass Brown, C.	Hilferty Hill	Pearson Pierre
Brown, T. Carmody Carpenter Carter, G.	Hodges Hoffmann Hollis Horton	Pope Pugh Pylant Reynolds

Carter, R.	Howard	Richard
Carter, S.	Hunter	Schexnayder
Chaney	Huval	Seabaugh
Connick	Ivey	Shadoin
Coussan	Jackson	Simon
Cox	James	Smith
Crews	Jefferson	Stagni
Cromer	Jenkins	Stefanski
Davis	Johnson	Stokes
DeVillier	Jones	Talbot
Duplessis	Jordan	Thibaut
Dwight	Landry, N.	Thomas
Edmonds	Landry, T.	White
Emerson	LeBas	Wright
Falconer	Leger	Zeringue
Foil	Leopold	0
Total - 104	.	
	NAYS	
Total - 0		

ABSENT

Total - 0

The Conference Committee Report was adopted.

Suspension of the Rules

Rep. Henry, moved to suspend the rules in order to consider the following conference committee report on this date, which motion was agreed to.

HOUSE BILL NO. 34—

BY REPRESENTATIVES HENRY, CHAD BROWN, HALL, JIMMY HARRIS, HUNTER, JACKSON, JEFFERSON, JENKINS, JOHNSON, STAGNI, AND STEFANSKI

AN ACT

To appropriate funds for Fiscal Year 2018-2019 to make supplemental appropriations to defray the expenses of the Louisiana Judiciary; to provide for an effective date; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

June 4, 2018

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. 34 by Representative Henry recommend the following concerning the Reengrossed bill:

- That the set of Senate Floor Amendments by Senator LaFleur (#312) be rejected.
- That the following amendment to the Reengrossed bill be adopted:

AMENDMENT NO. 1

On page 1, line 6, after "Section 1." delete the remainder of the line and delete lines 7 through 12 in their entirety and insert the following:

"Sections 2 and 4 of Act No. 69 of the 2018 Regular Session of the Legislature are hereby amended and reenacted to read as follows:

Page 32 HOUSE

12th Day's Proceedings - June 4, 2018

'* * *

Section 2. The appropriations, and the allocations of such appropriations, from the State General Fund (Direct) contained in Section 1 of this Act shall be reduced by a total amount of Fifty-One Forty-Nine Million Four Hundred Fifty-Seven Thousand Five Hundred Eighty-Four and No/100 (\$51,457,584) (\$49,457,584) Dollars, pursuant to a plan adopted by the Judiciary Budgetary Control Board or as approved by the Louisiana Supreme Court.

* * *

Section 4. Appropriations contained in this Section of this Act shall become effective upon enactment of certain revenue measures introduced in the 2018 Second Extraordinary Session of the Legislature, and incorporated into the Fiscal Year 2018-2019 official forecast of the Revenue Estimating Conference. The sum of Forty-Six Forty-two Million Four Hundred Forty-Five Thousand One Hundred Thirty-Eight and No/100 (\$46,445,138) (\$42,445,138) Dollars is hereby appropriated out of the state general fund to defray the expenses of the judiciary, including the Supreme Court, Courts of Appeal, the District Courts, the Criminal District Court of Orleans Parish, and of other courts.

* * *

Respectfully submitted,

Representative Cameron Henry Representative Franklin J. Foil Representative Katrina Jackson Senator Eric LaFleur Senator Jack Donahue Senator Wesley Bishop

Rep. Henry moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Foil	Leopold
Franklin	Lyons
Gaines	Mack
Garofalo	Marcelle
Gisclair	Marino
Glover	McFarland
Guinn	Miguez
Hall	Miller, D.
Harris, J.	Miller, G.
Harris, L.	Morris, Jay
Havard	Morris, Jim
Hazel	Muscarello
Henry	Norton
Hilferty	Pearson
Hill	Pierre
Hodges	Pope
Hoffmann	Pugh
Hollis	Pylant
Horton	Reynolds
Howard	Richard
Hunter	Schexnayder
Huval	Seabaugh
Ivey	Shadoin
Jackson	Simon
James	Smith
Jefferson	Stagni
Jenkins	Stefanski
Johnson	Stokes
	Franklin Gaines Garofalo Gisclair Glover Guinn Hall Harris, J. Harris, L. Havard Hazel Henry Hilferty Hill Hodges Hoffmann Hollis Horton Howard Hunter Huval Ivey Jackson James Jefferson Jenkins

DeVillier	Jones	Talbot
Duplessis	Jordan	Thibaut
Dwight	Landry, N.	Thomas
Edmonds	Landry, T.	White
Emerson	LeBas	Wright
Falconer	Leger	Zeringue

Total - 102

NAYS

Total - 0

ABSENT

Hensgens Total - 2 Magee

The Conference Committee Report was adopted.

Message from the Senate

ADOPTION OF CONFERENCE COMMITTEE REPORT

June 4, 2018

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. 29.

Respectfully submitted,

GLENN A. KOEPP Secretary of the Senate

Message from the Senate

ADOPTION OF CONFERENCE COMMITTEE REPORT

June 4, 2018

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. 34.

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. 2 Senator Claitor: Reps. Steve Carter, Abramson, and Henry.

HOUSE BILL NO. 18-

BY REPRESENTATIVE JACKSON

AN ACT

To amend and reenact R.S. 47:33(A)(5) and Section 4 of Act No. 109 of the 2015 Regular Session of the Legislature, to enact R.S. 47:33(A)(7), relative to the individual income tax credit for taxes paid to other states; to repeal provisions providing for an increase in the credit; to limit the amount of the credit; to authorize a deduction of income taxes paid to other states under

certain circumstances; to provide for effectiveness; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

June 4, 2018

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. 18 by Representative Jackson recommend the following concerning the Engrossed bill:

- 1. That the set of Senate Committee Amendments by the Senate Committee on Revenue and Fiscal Affairs (#140) be adopted.
- 2. That the set of Senate Floor Amendments by Senator Morrell (#237) be adopted.
- 3. That the set of Senate Floor Amendments by Senator Morrell (#300) be adopted.
- 4. That the following amendments to the Engrossed bill be adopted:

AMENDMENT NO. 1

In Senate Floor Amendment No. 3 by Senator Morrell (#300), on page 1, line 7, after "page" and before "5" insert "1, line"

AMENDMENT NO. 2

In Senate Floor Amendment No. 6 by Senator Morrell (#300), on page 1, delete lines 21 through 25 in their entirety and insert the following:

"(2) For tax years beginning on and after January 1, 2019, through December 31, 2025, there shall be a credit against the tax imposed by this Chapter for individuals in an amount equal to five percent of the federal earned income tax credit for which the individual is eligible for the taxable year under Section 32 of the Internal Revenue Code."

Respectfully submitted,

Representative Katrina Jackson Representative Neil C. Abramson Representative Lance Harris Senator Jean-Paul J. Morrell Senator R.L. Bret Allain, II Senator Eric LaFleur

Rep. Jackson moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Abramson	Franklin	Landry, T.
Anders	Gaines	LeBas
Armes	Gisclair	Leger
Bagneris	Glover	Leopold

Billiot	Guinn	Lyong
	O Garrieri	Lyons
Bishop	Hall	Magee
Bouie	Harris, J.	Marcelle
Brass	Hill	Marino
Brown, C.	Hoffmann	Miller, D.
Brown, T.	Hunter	Norton
Carpenter	Ivey	Pierre
Carter, G.	Jackson	Reynolds
Carter, R.	James	Shadoin
Chaney	Jefferson	Smith
Connick	Jenkins	Stagni
Coussan	Johnson	Stokes
Cox	Jones	Thibaut
Duplessis	Jordan	White
Total - 54		
	NAYS	

Mr. Speaker	Garofalo	Morris, Jay
Abraham	Harris, L.	Morris, Jim
Amedee	Havard	Muscarello
Bacala	Hazel	Pope
Bagley	Henry	Pugh
Berthelot	Hensgens	Pylant
Carmody	Hilferty	Richard
Carter, Š.	Hodges	Schexnayder
Crews	Hollis	Seabaugh
Cromer	Horton	Simon
Davis	Howard	Stefanski
DeVillier	Huval	Talbot
Dwight	Landry, N.	Thomas
Edmonds	Mack	Wright
Emerson	McFarland	Zeringue
Falconer	Miguez	Č
Foil	Miller, G.	

Total - 49 ABSENT

Pearson Total - 1

The Conference Committee Report was adopted.

Suspension of the Rules

On motion of Rep. Abramson, 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

June 4, 2018

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. 28 Returned with amendments

Respectfully submitted,

GLENN A. KOEPP Secretary of the Senate

Page 34 HOUSE

12th Day's Proceedings - June 4, 2018

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:

HOUSE BILL NO. 28— BY REPRESENTATIVE ABRAMSON

AN ACT

To appropriate funds from certain sources in specific amounts for the making of supplemental appropriations to the capital outlay budget for Fiscal Year 2018-2019; 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 Engrossed House Bill No. 28 by Representative Abramson

AMENDMENT NO. 1

On page 2, line 3, change "Section 3. The appropriation contained in" to "Section 4. The provisions of" $^{\circ}$

AMENDMENT NO. 2

On page 2, line 5, after "for" and before "State" insert "(963)"

AMENDMENT NO. 3

On page 2, line 6, after "hereby" delete the remainder of the line, delete lines 7 and 8, and insert "repealed."

AMENDMENT NO. 4

On page 2, line 9, change "Section 4. That Section 8B.(4)" to "Section 5. That Sections 8(B)(4) and 8(G)(15)"

AMENDMENT NO. 5

On page 2, line 10, after "Legislature" delete the remainder of the line, delete line 11, and insert "are hereby repealed."

AMENDMENT NO. 6

On page 2, delete lines 12 through 16, and insert the following:

"Section 6. The provisions of this Act shall supercede the provisions of the Act which originated as House Bill No. 2 of the 2018 Regular Session of the Legislature."

AMENDMENT NO. 7

On page 2, line 17, change "Section 6." to "Section 7."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Engrossed House Bill No. 28 by Representative Abramson

AMENDMENT NO. 1

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

"Section 3. In the appropriation contained in Section 1 of the Act which originated as House Bill No. 2 of the 2018 Regular Session of the Legislature for 01/109 COASTAL PROTECTION AND RESTORATION AUTHORITY for Coastal Protection Projects, Planning and Construction (Statewide) on page 13, line 37 between "Resources" and "Trust" insert "Restoration"

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	Foil	Leopold
Abraham	Franklin	Lyons
Abramson	Gaines	Mack
Amedee	Garofalo	Magee
Anders	Gisclair	Marino
Armes	Glover	McFarland
Bacala	Guinn	Miguez
Bagley .	Hall	Miller, D.
Bagneris	Harris, J.	Miller, G.
Berthelot	Harris, L.	Morris, Jay
Billiot	Havard	Morris, Jim
Bishop	Hazel	Muscarello
Bouie	Henry	Norton
Brass	Hensgens	Pearson
Brown, C.	Hilferty	Pierre
Brown, T.	Hill	Pope
Carmody	Hodges	Pugh
Carpenter	Hoffmann	Pylant
Carter, G.	Hollis	Reynolds
Carter, R.	Horton	Richard
Carter, S.	Howard	Schexnayder
Chaney	Huval	Seabaugh
Connick	Ivey	Shadoin
Coussan	Jackson	Simon
Cox	James	Smith
Crews	Jefferson	Stagni
Cromer	Jenkins	Stefanski
Davis	Johnson	Stokes
DeVillier	Jones	Talbot
Duplessis	Jordan	Thibaut
Dwight	Landry, N.	Thomas
Edmonds	Landry, T.	White
Emerson	LeBas	Wright
Falconer	Leger	Zeringue
Total - 102	. 6	3

NAYS

Total - 0

ABSENT

Hunter Marcelle

Total - 2

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

Message from the Senate

ADOPTION OF CONFERENCE COMMITTEE REPORT

June 4, 2018

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

Page 35 HOUSE

12th Day's Proceedings - June 4, 2018

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. 18.

Respectfully submitted,

GLENN A. KOEPP Secretary of the Senate

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

HOUSE BILLS

June 4, 2018

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. 12 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:

HOUSE BILL NO. 12— BY REPRESENTATIVE LEGER

AN ACT To amend and reenact R.S. 47:339(A)(2) and (B)(3) and to enact R.S. 47:301(4)(m), relative to sales and use tax; to provide with respect to collection and reporting of sales and use taxes; to provide for the definition of dealer; 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. 12 by Representative Leger

AMENDMENT NO. 1

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

"To amend and reenact R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A) through (C), (E), (F)(introductory (I) through (K), and 321.1(A) through (C), (E), (F) (introductory paragraph), (F)(66) (introductory paragraph), (F)(67) through (69), and (F)(70) (introductory paragraph), and 331(P), (Q), and (R), to enact R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and use taxes; to provide for the tax rate; to provide for the applicability of certain exclusions and exemptions applicable to certain taxes; to provide for effectiveness; and to provide for related matters.

AMENDMENT NO. 2

On page 1, delete lines 7 through 20, on page 2 delete lines 1 through 29, and on page 3 delete lines 1 through 21 and insert:

"Section 1. R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (1) through (K), and 321.1(A) through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R) are hereby amended and reenacted and R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W) are hereby enacted to read as follows:

§301. Definitions

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

(3)(a) "Cost price" means the actual cost of the articles of tangible personal property without any deductions therefrom on account of the cost of materials used, labor, or service cost, except those service costs for installing the articles of tangible personal property if such cost is separately billed to the customer at the time of installation, transportation charges, or any other expenses whatsoever, or the reasonable market value of the tangible personal property at the time it becomes susceptible to the use tax, whichever is less.

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

(g)(i)(aa) The furnishing of repairs to or the installation of tangible personal property; including but. The furnishing of repairs includes but is not restricted to the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office appliances and equipment. The installation of tangible personal property shall be taxable solely for purposes of the sales and use tax imposed by the state or any political subdivision whose boundaries are coterminous with those of the state.

(16)

Page 36 HOUSE

12th Day's Proceedings - June 4, 2018

(o)(i) Solely for purposes of the imposition of the sales and use tax levied by the state under R.S. 47:302, 321, and 331, the For purposes of the imposition of the sales and use tax levied by the state and any political subdivision whose boundaries are coterminous with those of the state, the term "tangible personal property" shall not include machinery and equipment as defined in and subject to the requirements of R.S. 47:301(3)(i)(ii) Subitem (3)(i)(ii) of this Section which is purchased by a utility regulated by the Public Service Commission or the council of the City of New Orleans. For the purposes of this Paragraph, the term "utility" shall mean a person regulated by the Public Service Commission or the council of the City of New Orleans who is assigned a North American Industrial Classification System Code 22111, Electric Power Generation, as it existed in 2002. Such utility shall also be considered a "manufacturer" for purposes of R.S. 47:301(3)(i)(ii) Subitem (3)(i)(ii) of this Section.

§302. Imposition of tax

R.

- (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 June 30, 2018.
- (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 June 30, 2018.

- S. Notwithstanding any other provision of 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 June 30, 2018
- 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 June 30, 2018.

X. 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 July 1, 2018 June 30, 2018, there shall be no exclusions and exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied pursuant to the provisions of this Section except for exemptions and exclusions for sales or purchases of the following items and for those items enumerated in Subsection AA of this Section:

AA. Notwithstanding any other provision of this Section to the contrary, except as provided in Paragraphs (29) through (32) of this Subsection, beginning July 1, 2016, through June 30, 2018, the

following specific exclusions and exemptions shall be applicable to the tax levied pursuant to the provisions of this

Section:

- (29) Beginning July 1, 2017, through June 30, 2018, the exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (30) Beginning July 1, 2017, through June 30, 2018, purchases and leases by qualifying radiation therapy treatment centers, as provided in R.S. 47:305.64.
- (31) Beginning July 1, 2017, through June 30, 2018, sales and purchases of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).
 - (32) Beginning October 1, 2017, through June 30, 2018:

- BB. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018 through June 30, 2023, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:
- (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) Gasoline and other motor fuels subject to the state excise tax on fuel 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. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax.
- (8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(1).
- (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- (12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3

- (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- (15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).
- (16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).
- (17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).
- (18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).
- (19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).
- (20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).
- (21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).
- (22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- (23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- (24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).
- (25) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).
- (26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- (28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- (29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.
- (30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).
- (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- (32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- (34) Work product of certain professionals as provided in R.S. 47:301(16)(e).
- (35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).

- (36) Sales through a coin-operated vending machine as provided in R.S.47:301(10)(b)(i).
- (37) Purchases by a private postsecondary academic degree-granting institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- (40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).
- (41) Farm products produced and used by farmers as provided in R.S. 47:305(B).
- (42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).
- (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- (44) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.
- (45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).
- (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- (47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).
- (48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).
- (49) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).
- (50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).
 - (51) A factory built home as provided in R.S. 47:301(16)(g).
- (52) Any advertising service rendered by an advertising business as provided in Subsection D of this Section.
- (53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).
- (54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).
- (56) 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).
- (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- (59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).

Page 38 HOUSE

12th Day's Proceedings - June 4, 2018

- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).
- (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.
- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).
- (63) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).
- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).
- (65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).
- (66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).
- (68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).
- (69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).
- (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).
- (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).
- (74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).
- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).
- (76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R.S. 47:305(D)(2).
- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).
- (78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.

- (79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.
- (81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).
- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.
- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.
- (85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.
- (86) Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.
- (88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).
- (89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).
- (90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration of development of minerals as provided in R.S. 47:305(I).
- (92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).
- (93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.
 - (94) Sales of gasohol as provided in R.S. 47:305.28.
- (95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.
- (96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.
- (97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).
- (99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).

- (101) Purchase of consumables by paper and wood manufacturers and loggers as provided in R.S. 47:301(3)(k).
- (104) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).
- (105) Purchases by a nonprofit electric cooperative as provided in R.S. 12:425.
- (107) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ib) based on being assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.
- (108) The sales tax holidays as established under R.S. 47:305.54 and 305.62.
- (109) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468.
- CC. The provisions of Subsection BB shall supercede and control to the extent of conflict with any other provision of law beginning July 1, 2018, through June 30, 2023.

§321. Imposition of tax

Η.

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- (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 June 30, 2018.
- (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 June 30, 2018.
- (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 June 30, 2018.
- (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 June 30, 2018.
- (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 June 30, 2018.
- I. Notwithstanding any other provision of 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 $\underline{,}$ through June 30, 2018.

- 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 June 30, 2018.
- 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 June 30, 2018, 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.

* * * *

- P. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2023, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:
- (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) Gasoline and other motor fuels subject to the state excise tax on fuel 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. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax.
- (8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(1).
- (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- (11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- (12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.
- (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- (15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).

Page 40 HOUSE

12th Day's Proceedings - June 4, 2018

- (16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).
- (17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).
- (18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).
- (19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).
- (20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).
- (21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).
- (22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- (23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- (24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).
- (25) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).
- (26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- (28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- (29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.
- (30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).
- (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- (32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- (34) Work product of certain professionals as provided in R.S. 47:301(16)(e).
- (35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).
- (36) Sales through a coin-operated vending machine as provided in R.S.47:301(10)(b)(i).
- (37) Purchases by a private postsecondary academic degree-granting institution as provided in R.S. 47:301(10)(cc) and (18)(n).

- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- (40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).
- (41) Farm products produced and used by farmers as provided in R.S. 47:305(B).
- (42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).
- (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- (44) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.
- (45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).
- (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- (47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).
- (48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).
- (49) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).
- (50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).
 - (51) A factory built home as provided in R.S. 47:301(16)(g).
- (52) Any advertising service rendered by an advertising business as provided in R.S. 47:302(D).
- (53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).
- (54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).
- (56) 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).
- (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- (59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).
- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).
- (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).
- (63) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).
- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).
- (65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).
- (66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).
- (68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).
- (69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).
- (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).
- (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).
- (74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).
- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).
- (76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R.S. 47:305(D)(2).
- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).
- (78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.
- (79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.

- (81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).
- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.
- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.
- (85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.
- (86) Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.
- (88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).
- (89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).
- (90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration of development of minerals as provided in R.S. 47:305(I).
- (92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).
- (93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.
 - (94) Sales of gasohol as provided in R.S. 47:305.28.
- (95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.
- (96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.
- (97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).
- (99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).
- (102) Purchase of consumables by paper and wood manufacturers and loggers as provided in R.S. 47:301(3)(k).
- (105) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).

Page 42 HOUSE

12th Day's Proceedings - June 4, 2018

- (106) Purchases by a nonprofit electric cooperative as provided in R.S. 12:425.
- (108) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.
- (109) The sales tax holidays as established under R.S. 47:305.54 and 305.62.
- (110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468.
- Q. The provisions of Subsection P of this Section shall supercede and control to the extent of conflict with any other provision of law beginning July 1, 2018, through June 30, 2023.
- §321.1. Imposition of tax
- A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 331(A) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied an additional tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible personal property as defined in Chapter 2 of this Subtitle. The levy of said tax shall be as follows:
- (1) At the rate of <u>one-third of</u> one percent of the sales price of each item or article of <u>tangible personal</u> property when sold at retail in this state, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.
- (2) At the rate of <u>one-third of</u> one percent of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state, provided that there shall be no duplication of the tax.
- B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a tax upon the lease or rental within this state of each item or article of tangible personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be as follows:
- (1) At the rate of <u>one-third of</u> one percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined in Chapter 2 of this Subtitle, where the lease or rental of such property is in an established business, or part of an established business, or the same is incidental or germane to the business.
- (2) At the rate of <u>one-third of</u> one percent of the monthly lease or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or rentee to the owner of the tangible personal property.
- C. In addition to the tax levied on sales of services by R.S. 47:302(C), 321(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a tax upon all sales of services in this state, as those services are defined by Chapter 2 of this Subtitle, at the rate of <u>one-third of</u> one percent of the amounts paid or charged for the services.
- E. The provisions of this Section shall be inapplicable, inoperative, and of no effect after June 30, 2018 not terminate.

F. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provision of this Chapter, beginning April 1, 2016, through June 30, 2018, there shall be no exemptions, or and no exclusions as defined in R.S. 47:301, to the tax levied pursuant to the provisions of this Section, except for the sales or purchases of the following items:

* * *

(66) Beginning July 1, 2016, through June 30, 2018, in addition to those exclusions and exemptions provided for in Paragraphs (1) through (65) of this Subsection, the following exclusions and exemptions shall be allowable for purposes of the tax levied pursuant to the provisions of this Section:

* * *

- (67) Beginning July 1, 2017, through June 30, 2018, in addition to those exclusions and exemptions provided for in Paragraphs (1) through (66) of this Subsection, the exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (68) Beginning July 1, 2017, through June 30, 2018, purchases and leases by qualifying radiation therapy treatment centers, as provided in R.S. 47:305.64.
- (69) Beginning July 1, 2017, through June 30, 2018, sales and purchases of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).
 - (70) Beginning October 1, 2017, through June 30, 2018:

* *

- I. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2023, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:
- (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) Gasoline and other motor fuels subject to the state excise tax on fuel 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. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax.
- (8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(1).

- (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- (11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- (12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.
- (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- (15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).
- (16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).
- (17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).
- (18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).
- (19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).
- (20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).
- (21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).
- (22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- (23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- (24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).
- (25) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).
- (26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- (28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- (29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.
- (30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).
- (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).

- (32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- (34) Work product of certain professionals as provided in R.S. 47:301(16)(e).
- (35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).
- (36) Sales through a coin-operated vending machine as provided in R.S.47:301(10)(b)(i).
- (37) Purchases by a private postsecondary academic degree-granting institution as provided in R.S. 47:301(10)(cc) and(18)(n).
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- (40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).
- (41) Farm products produced and used by farmers as provided in R.S. 47:305(B).
- (42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).
- (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- (44) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.
- (45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).
- (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- (47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).
- (48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).
- (49) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).
- (50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).
 - (51) A factory built home as provided in R.S. 47:301(16)(g).
- (52) Any advertising service rendered by an advertising business as provided in R.S. 47:302(D).
- (53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).
- (54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).

Page 44 HOUSE

12th Day's Proceedings - June 4, 2018

- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).
- (56) 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).
- (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- (59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).
- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).
- (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.
- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).
- (63) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).
- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).
- (65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).
- (66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).
- (68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).
- (69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).
- (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).
- (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).
- (74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).
- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).

- (76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R.S. 47:305(D)(2).
- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).
- (78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.
- (79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.
- (81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).
- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.
- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.
- (85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.
- (86) Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.
- (88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).
- (89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).
- (90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration of development of minerals as provided in R.S. 47:305(I).
- (92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).
- (93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.
 - (94) Sales of gasohol as provided in R.S. 47:305.28.
- (95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.
- (96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.

- (97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).
- (99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).
- (102) Purchase of consumables by paper and wood manufacturers and loggers as provided in R.S. 47:301(3)(k).
- (105) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).
- (106) Purchases by a nonprofit electric cooperative as provided in R.S. 12:425.
- (108) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.
- (109) The sales tax holidays as established under R.S. 47:305.54 and 305.62.
- (110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468.
- J. The provisions of Subsection I shall supercede and control to the extent of conflict with any other provision of law beginning July 1, 2018.

§331. Imposition of tax

* * *

- P.(1) For the period July 1, 2004, through April 1, 2019 June 30, 2018, 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 the tax levied by this
- (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 June 30, 2018.
- (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 June 30, 2018.
- 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.

R. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision which is 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 June 30, 2018.

* * *

- V. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2023, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:
- (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) Gasoline and other motor fuels subject to the state excise tax on fuel 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. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax.
- (8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(1).
- (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- (11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- (12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.
- (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- (15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).
- (16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).
- (17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).
- (18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).

Page 46 HOUSE

12th Day's Proceedings - June 4, 2018

- (19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).
- (20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).
- (21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).
- (22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- (23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- (24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).
- (25) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).
- (26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- (28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- (29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.
- (30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).
- (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- (32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- (34) Work product of certain professionals as provided in R.S. 47:301(16)(e).
- (35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).
- (36) Sales through a coin-operated vending machine as provided in R.S.47:301(10)(b)(i).
- (37) Purchases by a private postsecondary academic degree-granting institution as provided in R.S. 47:301(10)(cc) and(18)(n).
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- (40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).

- (41) Farm products produced and used by farmers as provided in R.S. 47:305(B).
- (42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).
- (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- (44) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.
- (45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).
- (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- (47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).
- (48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).
- (49) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).
- (50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).
 - (51) A factory built home as provided in R.S. 47:301(16)(g).
- (52) Any advertising service rendered by an advertising business as provided in R.S. 47:302(D).
- (53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).
- (54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).
- (56) 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).
- (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- (59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).
- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).
- (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.
- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).
- (63) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).
- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).

- (65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).
- (66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).
- (68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).
- (69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).
- (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).
- (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).
- (74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).
- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).
- (76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R.S. 47:305(D)(2).
- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).
- (78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.
- (79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.
- (81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).
- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.

- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.
- (85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.
- (86) <u>Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.</u>
- (88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).
- (89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).
- (90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration of development of minerals as provided in R.S. 47:305(I).
- (92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).
- (93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.
 - (94) Sales of gasohol as provided in R.S. 47:305.28.
- (95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.
- (96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.
- (97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).
- (99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).
- (102) Purchase of consumables by paper and wood manufacturers and loggers as provided in R.S. 47:301(3)(k).
- (105) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).
- (106) Purchases by a nonprofit electric cooperative as provided in R.S. 12:425.
- (108) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being

Page 48 HOUSE

12th Day's Proceedings - June 4, 2018

assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.

- (109) The sales tax holidays as established under R.S. 47:305.54 and 305.62.
- (110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468.
- W. The provisions of Subsection V shall supercede and control to the extent of conflict with any other provision of law beginning July 1, 2018, through June 30, 2023.
- Section 2. R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Legislature are hereby repealed in their entirety.
- Section 3. The Louisiana State Law Institute is directed to renumber the Paragraphs within this Act.

Section 4. This Act shall become effective on July 1, 2018; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2018, or on the day following such approval by the legislature, whichever is later."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Allain to Reengrossed House Bill No. 12 by Representative Leger

AMENDMENT NO. 1

In Senate Committee Amendment No. 1 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 1, line 3, delete "R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i)," and insert "R.S. 47:301(16)(o)(i),"

AMENDMENT NO. 2

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 1, line 17, delete "R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i)," and insert "R.S. 47:301(16)(o)(i),"

AMENDMENT NO. 3

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 1, delete lines 29 through 46

AMENDMENT NO. 4

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 3, line 5, change "2023" to "2025"

AMENDMENT NO. 5

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 3, delete lines 21 through 23, and insert:

"(7) Sales to the United States government and its agencies as provided in R.S. 47:301(10)(g)."

AMENDMENT NO. 6

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 3, between lines 25 and 26, insert:

"(9) Installation charges on tangible personal property as provided in R.S. 47:301(3)(a)."

AMENDMENT NO. 7

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 4, between lines 55 and 56, insert:

"(58) The sales price of new farm equipment, including polyroll tubing, as provided in R.S. 47:305.25."

AMENDMENT NO. 8

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 5, after line 61, insert:

"(87) Sales of electricity for chlor-alkali manufacturing as provided in R.S. 47:301(10)(c)(ii)(aa)."

AMENDMENT NO. 9

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, between lines 28 and 29, insert:

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

AMENDMENT NO. 10

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, between lines 30 and 31, insert:

"(102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

(103) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans as provided in R.S. 47:301(16)(o)."

AMENDMENT NO. 11

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, between lines 34 and 35, insert:

"(106) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in R.S. 47:305.37(A)."

AMENDMENT NO. 12

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, delete line 40 and insert:

"(108) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq."

AMENDMENT NO. 13

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, line 45, change "2023" to "2025"

AMENDMENT NO. 14

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 7, line 30, change "2023" to "2025"

AMENDMENT NO. 15

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 7, delete lines 46 through 48, and insert:

"(7) Sales to the United States government and its agencies as provided in R.S. 47:301(10)(g)."

AMENDMENT NO. 16

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 7, between lines 50 and 51, insert:

"(9) Installation charges on tangible personal property as provided in R.S. 47:301(3)(a)."

AMENDMENT NO. 17

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 9, between lines 21 and 22, insert:

"(58) The sales price of new farm equipment, including polyroll tubing, as provided in R.S. 47:305.25."

AMENDMENT NO. 18

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 10, between lines 27 and 28, insert:

"(87) Sales of electricity for chlor-alkali manufacturing as provided in R.S. 47:301(10)(c)(ii)(aa)."

AMENDMENT NO. 19

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 10, between lines 55 and 56, insert:

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

(101) The sale or use of steam, water, electric power or energy, natural gas, or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h)."

AMENDMENT NO. 20

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 10, between lines 57 and 58, insert:

"(103) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

(104) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans as provided in R.S. 47:301(16)(o)."

AMENDMENT NO. 21

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 10, after line 61, insert:

"(107) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in R.S. 47:305.37(A)."

AMENDMENT NO. 22

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, delete line 6 and insert:

"(109) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq."

AMENDMENT NO. 23

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, line 11, change "2023" to "2025"

AMENDMENT NO. 24

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, line 19, change "one-third" to "one-half"

AMENDMENT NO. 25

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, line 23, change "one-third" to "one-half"

AMENDMENT NO. 26

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, line 32, change "one-third" to "one-half"

AMENDMENT NO. 27

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, line 36, change "one-third" to "one-half"

AMENDMENT NO. 28

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, line 42, change "one-third" to "one-half"

AMENDMENT NO. 29

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, delete lines 45 and 46, and insert:

"E. The provisions of this Section shall be inapplicable, inoperative, and of no effect after June 30, 2018 2025."

AMENDMENT NO. 30

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 12, line 12, change "2023" to "2025"

AMENDMENT NO. 31

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 12, delete lines 28 through 30, and insert:

Page 50 HOUSE

12th Day's Proceedings - June 4, 2018

"(7) Sales to the United States government and its agencies as provided in R.S. 47:301(10)(g)."

AMENDMENT NO. 32

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 12, between lines 32 and 33, insert:

"(9) Installation charges on tangible personal property as provided in R.S. 47:301(3)(a)."

AMENDMENT NO. 33

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 14, between lines 4 and 5, insert:

"(58) The sales price of new farm equipment, including polyroll tubing, as provided in R.S. 47:305.25."

AMENDMENT NO. 34

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, between lines 10 and 11, insert:

"(87) Sales of electricity for chlor-alkali manufacturing as provided in R.S. 47:301(10)(c)(ii)(aa)."

AMENDMENT NO. 35

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, between lines 38 and 39, insert:

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

(101) The sale or use of steam, water, electric power or energy, natural gas, or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h)."

AMENDMENT NO. 36

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, between lines 40 and 41, insert:

"(103) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

(104) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans as provided in R.S. 47:301(16)(o)."

AMENDMENT NO. 37

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, between lines 44 and 45, insert:

"(107) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in R.S. 47:305.37(A)."

AMENDMENT NO. 38

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, delete line 50 and insert:

"(109) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq."

AMENDMENT NO. 39

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, line 54, after "2018" insert "until June 30, 2025"

AMENDMENT NO. 40

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 16, line 24, change "2023" to "2025"

AMENDMENT NO. 41

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 16, delete lines 40 through 42, and insert:

"(7) Sales to the United States government and its agencies as provided in R.S. 47:301(10)(g)."

AMENDMENT NO. 42

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 16, between lines 44 and 45, insert:

"(9) Installation charges on tangible personal property as provided in R.S. 47:301(3)(a)."

AMENDMENT NO. 43

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 18, between lines 15 and 16, insert:

"(58) The sales price of new farm equipment, including polyroll tubing, as provided in R.S. 47:305.25."

AMENDMENT NO. 44

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 19, between lines 20 and 21, insert:

"(87) Sales of electricity for chlor-alkali manufacturing as provided in R.S. 47:301(10)(c)(ii)(aa)."

AMENDMENT NO. 45

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 19, between lines 48 and 49, insert:

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

(101) The sale or use of steam, water, electric power or energy, natural gas, or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h)."

AMENDMENT NO. 46

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 19, between lines 50 and 51, insert:

"(103) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

(104) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans as provided in R.S. 47:301(16)(o)."

AMENDMENT NO. 47

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 19, between lines 54 and 55, insert:

"(107) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in R.S. 47:305.37(A)."

AMENDMENT NO. 48

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 19, delete line 60 and insert:

"(109) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq."

AMENDMENT NO. 49

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 20, line 5, change "2023" to "2025"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 12 by Representative Leger

AMENDMENT NO. 1

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 2, line 30, between "Session" and "which" insert "of the Legislature"

AMENDMENT NO. 2

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 3, line 4, following "2018" insert ","

AMENDMENT NO. 3

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, delete lines 33 and 34, and insert the following:

"(105) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425."

AMENDMENT NO. 4

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, line 43, between "BB" and "shall" insert "of this Section"

AMENDMENT NO. 5

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 7, line 12, following "Session" add "of the Legislature"

AMENDMENT NO. 6

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 10, delete lines 60 and 61, and insert the following:

"(106) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425."

AMENDMENT NO. 7

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, delete lines 43 and 44, and insert the following:

"(106) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425."

AMENDMENT NO. 8

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, line 53, between "Subsection I" and "shall" insert "of this Section"

AMENDMENT NO. 9

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 16, line 11, between "Session" and "which" insert "of the Legislature"

AMENDMENT NO. 10

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 19, delete lines 53 and 54, and insert the following:

"(106) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425."

AMENDMENT NO. 11

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 20, line 3, between "Subsection V" and "shall" insert "of this Section"

Point of Order

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

Ruling of the Chair

The Chair declined to rule on the germaneness of the Senate amendments.

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

Page 52 HOUSE

12th Day's Proceedings - June 4, 2018

ROLL CALL

The roll was called with the following result:

YEAS

Abraham Anders Armes Bagley Bagneris Billiot Bouie Brass Brown, C. Brown, T. Carmody Carpenter Carter, G. Carter, R. Carter, S.	Franklin Gaines Gisclair Guinn Hall Harris, J. Havard Hazel Hilferty Hill Hoffmann Howard Hunter Jackson James	LeBas Leger Leopold Lyons Magee Marcelle Marino McFarland Miller, D. Norton Pierre Pope Pylant Reynolds Richard
_ ′_		
		Pierre
Carpenter	Howard	Pope
Carter, G.	Hunter	Pylant
Carter, R.	Jackson	Reynolds
Carter, S.	James	Richard
Chaney	Jefferson	Shadoin
Connick	Jenkins	Smith
Cox	Johnson	Stagni
Cromer	Jones	Thibaut
Duplessis	Jordan	White
Foîl	Landry, T.	Zeringue
Total - 63	• •	C

NAYS

Mr. Speaker	Garofalo	Morris, Jay
Abramson	Glover	Morris, Jim
Amedee	Harris, L.	Muscarello
Bacala	Henry	Pearson
Berthelot	Hensgens	Pugh
Bishop	Hodges	Schexnayder
Coussan	Hollis	Seabaugh
Crews	Horton	Simon
Davis	Huval	Stefanski
DeVillier	Ivey	Stokes
Dwight	Landry, N.	Talbot
Edmonds	Mack	Thomas
Emerson	Miguez	Wright
Falconer	Miller, G.	8
T-4-1 41	- ,	

Total - 41

ABSENT

Total - 0

The amendments proposed by the Senate, failing to receive a two-thirds vote of the elected members, were not concurred in by the House.

Conference Committee appointments pending.

Motion

Rep. Henry moved to discharge the Committee on Conference from further consideration of House Bill No. 1, which motion was agreed to.

HOUSE BILL NO. 1— BY REPRESENTATIVE HENRY

AN ACT

Making annual appropriations for Fiscal Year 2018-2019 for the ordinary expenses of the executive branch of state government, pensions, public schools, public roads, public charities, and state institutions and providing with respect to the expenditure of said appropriations.

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 Finance to Reengrossed House Bill No. 1 by Representative Henry

AMENDMENT NO. 1

On page 17, delete lines 33 through 35

AMENDMENT NO. 2

On page 33, delete lines 39 through 42

AMENDMENT NO. 3

On page 42, line 23, delete "three (3)" and insert "seven (7)"

AMENDMENT NO. 4

On page 42, line 24, delete "\$679,833" and insert "\$1,374,933"

AMENDMENT NO. 5

On page 78, delete lines 45 through 50, and insert the following:

"In the event that budget reductions are necessary, the secretary shall first study the advantages of making administrative or programmatic changes in other areas of the department's budget to generate an equivalent amount of projected savings prior to implementing any reductions or eliminations in the budget for Schedule 09-306 Medical Vendor Payments to the following programs, provider groups, or services: the rebasing of nursing home reimbursement rates; pediatric day healthcare centers; ambulatory surgical centers; alcohol and drug residential and outpatient treatment services; the Disproportionate Share Hospital Low Income Needy Care Collaborative Agreements program; the Provisional Medicaid Program; and the Medically Needy Spenddown program."

AMENDMENT NO. 6

On page 86, delete lines 39 through 46, and insert the following:

"EXPENDITURES:

Payments to Private Providers Program		\$205,242,774
	TOTAL EXPENDITURES	\$205,242,774
MEANS OF FINAN State General Fund (Federal Funds		\$ 65,534,971 \$139,707,803

TOTAL MEANS OF FINANCING \$205,242,774

The commissioner of administration is hereby authorized and directed to adjust the means of financing for this agency by reducing the appropriation out of the State General Fund (Direct) by \$23,984,126 and the State General Fund by Statutory Dedications out of the Medicaid Trust Fund for the Elderly by \$1,733,908 for the Payments to Private Providers Program.

EXPENDITURES:

Payments to Private Providers Program	\$385,815,166		
TOTAL EXPENDITURES	\$385,815,166		
MEANS OF FINANCE:			

State General Fund by

Fees and Self-generated Revenues \$ 74,276,902 Statutory Dedications:

Louisiana Medical Assistance Trust Fund Federal Funds

\$ 9,704,696 \$301,833,568

TOTAL MEANS OF FINANCING

\$385,815,166

Provided, however, that of the total appropriated herein out of the State General Fund (Direct) for the Payments to Private Providers Program, the amount of \$50,000 shall be allocated for payment to the Teche Action Clinic for the Health Primary Care Pilot Program.

Provided, however, upon review of the provision of services at intermediate care facilities for the developmentally disabled and the anticipated expenditures for Fiscal Year 2018-2019 in the Medical Vendor Payments budget, the secretary may rebase the reimbursement rates for these facilities to ensure access to quality services as practicable within the total amount appropriated herein for Medical Vendor Payments."

AMENDMENT NO. 7

On page 106, between lines 10 and 11, insert the following:

"Payable out of the State General Fund by Fees and Self-generated Revenues to the Tax Collection Program for salaries and related benefits, including twenty-two (22) authorized positions

\$ 1,735,104"

AMENDMENT NO. 8

On page 123, between lines 34 and 35, insert the following:

"Payable out of the State General Fund by Statutory Dedications from the Higher Education Initiatives Fund to the Louisiana Office of Student Financial Assistance Program for the GO-Youth Challenge Program

200,000"

AMENDMENT NO. 9

On page 123, line 38, delete "\$177,729,539" and insert "\$148,273,341"

AMENDMENT NO. 10

On page 123, delete lines 43 through 52

AMENDMENT NO. 11

On page 124, delete lines 1 through 12

AMENDMENT NO. 12

On page 124, between lines 12 and 13, insert the following:

"Provided, however, that from the monies appropriated herein from State General Fund (Direct), the amount of \$1,119,289 shall be allocated to the Louisiana Poison Control Center at the Louisiana State University Health Sciences Center -Shreveport. Provided, further, that these monies shall not be included as a component of the funds provided for the purposes as specified in the distribution of the plan and formula as approved by the Board of Regents."

AMENDMENT NO. 13

On page 125, between lines 11 and 12, insert the following:

"Provided, however, that from the monies appropriated herein from State General Fund (Direct) to the Louisiana State University Board of Supervisors and allocated to the Louisiana State University Health Sciences Center - Shreveport, the amount of \$1,119,289 shall be

allocated to the Louisiana Poison Control Center and such allocation shall not be reduced under any circumstance by the Louisiana State University Health Sciences Center - Shreveport."

AMENDMENT NO. 14

On page 161, line 25, delete "\$1,000,000" and insert "\$1,200,000"

AMENDMENT NO. 15

On page 175, between lines 40 and 41, insert the following:

- "Section 19.A. Appropriations contained in this Section of this Act shall become effective upon enactment of certain revenue measures introduced in the 2018 Second Extraordinary Session of the Legislature, and incorporated into the Fiscal Year 2018-2019 official forecast of the Revenue Estimating Conference. To the extent sufficient revenues are not enacted in the 2018 Second Extraordinary Session of the Legislature to fully fund each appropriation contained herein, the revenues recognized shall be distributed on a pro rata basis.
- B. The commissioner of administration is hereby authorized and directed to reduce the appropriations out of the State General Fund (Direct) contained in Section 19 by the following amounts:

Executive Department Department of Veterans Affairs	(\$ (\$	5,646,088) 249,963)
Department of Veteralis Arians Department of State	\$	1,347,346)
Department of State Department of Justice	(\$	748,067)
Office of the Lieutenant Governor	(0	
	(2)	38,698)
Department of Agriculture and Forestry	(\$	669,665)
Department of Economic Development	(\$	899,036)
Department of Culture, Recreation and Tourism	(\$	1,399,731)
Department of Public Safety and Corrections		
Correction Services	(\$	4,060,769)
Youth Services	(\$	4,577,124)
Department of Natural Resources	(\$	438,605)
Louisiana Workforce Commission	(\$	372,401)
Department of Civil Service	(\$	252,072)
Special Schools and Commissions		2,032,768)
Department of Education	(\$	5,571,611)
Other Requirements	(\$	4,806,148)

SCHEDULE 01

EXECUTIVE DEPARTMENT

Payable out of the State General Fund (Direct) to the Executive Department for restoration of funding

for restoration of funding \$ 27,175,091

01-100 EXECUTIVE OFFICE

Payable out of the State General Fund (Direct) to the Executive Office for res-

toration of funding \$ 342,000

01-107 DIVISION OF ADMINISTRATION

Payable out of State General Fund (Direct) to the Executive Administration Program for LaGOV enterprise resource project

\$ 8,557,000

SCHEDULE 03

DEPARTMENT OF VETERANS AFFAIRS

Payable out of the State General Fund (Direct) to the Department of Veterans Affairs for restoration of funding

\$ 1,203,093

Page 54 HOUSE

12th Day's Proceedings - June 4, 2018

SCHEDULE 04

ELECTED OFFICIALS DEPARTMENT OF STATE

04-139 SECRETARY OF STATE

Payable out of the State General Fund (Direct) to the Department of State for restoration of funding

6,484,890

DEPARTMENT OF JUSTICE

04-141 OFFICE OF THE ATTORNEY GENERAL

Payable out of the State General Fund (Direct) to the Department of Justice for restoration of funding

3,600,506

OFFICE OF THE LIEUTENANT GOVERNOR

04-146 LIEUTENANT GOVERNOR

Payable out of the State General Fund (Direct) to the Office of the Lieutenant Governor for restoration of funding

186,259

DEPARTMENT OF AGRICULTURE AND FORESTRY

04-160 AGRICULTURE AND FORESTRY

Payable out of the State General Fund (Direct) to the Department of Agriculture and Forestry for restoration of funding

\$ 3,223,154

SCHEDULE 05

DEPARTMENT OF ECONOMIC DEVELOPMENT

Payable out of the State General Fund (Direct) to the Department of Economic Development for restoration of funding

\$ 4,327,135

SCHEDULE 06

DEPARTMENT OF CULTURE, RECREATION AND TOURISM

06-261 OFFICE OF THE SECRETARY

Payable out of the State General Fund (Direct) to the Department of Culture, Recreation and Tourism for restoration of funding

6,737,022

Payable out of the State General Fund (Direct) to the Department of Culture, Recreation and Tourism, Office of the Secretary for expenses

1,650,000

SCHEDULE 08

DEPARTMENT OF PUBLIC SAFETY AND **CORRECTIONS**

CORRECTIONS SERVICES

Pavable out of the State General Fund (Direct) to the Department of Public Safety and Corrections - Corrections Services for restoration of funding

\$ 19,544,822

08-400 CORRECTIONS - ADMINISTRATION

Payable out of the State General Fund (Direct) to the Administration Program for restoration of personal services expenses, replacement acquisitions and major repairs, and a CSO pay raise

\$ 21,690,000

08-407 WINN CORRECTIONAL CENTER

Payable out of the State General Fund (Direct) to the Purchase of Correctional Services Program for restoration of funding

\$ 2,740,000

08-408 ALLEN CORRECTIONAL CENTER

Payable out of the State General Fund (Direct) to the Purchase of Correctional Services Program for replacement acquisitions and major repairs

\$ 1,022,000

YOUTH SERVICES

Payable out of the State General Fund (Direct) to the Department of Public Safety and Corrections - Youth Services for restoration of funding

\$ 22,030,081

08-403 OFFICE OF JUVENILE JUSTICE

Payable out of the State General Fund (Direct) to the Administration Program for costs associated with the Raise the Age Initiative

\$ 2,000,000

Payable out of the State General Fund (Direct) to the Administration Program for major repairs at Bridge City Center for Youth, Swanson Center for Youth, and Columbia Center for Youth

800,000

Payable out of the State General Fund (Direct) to the Central/Southwest Region Program for operating expenses of the Acadiana Center for Youth

\$ 12,000,000

EXPENDITURES: North Region Program

Authorized Positions Discretionary Expenditures

(28)2,443,830

Central/Southwest Region Program Authorized Positions Discretionary Expenditures

4.202,900

Southeast Region Program Authorized Positions

4,087,150 Discretionary Expenditures

Contract Services Program Discretionary Expenditures

16,120

TOTAL EXPENDITURES

\$ 10,750,000

MEANS OF FINANCE

State General Fund (Direct)

\$ 10,750,000

TOTAL MEANS OF FINANCING

\$ 10,750,000

SCHEDULE 10

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Payable out of the State General Fund (Direct) to the Department of Children and Family Services for restoration of funding

\$ 34,712,518

10-360 OFFICE OF CHILDREN AND FAMILY SERVICES

Payable out of the State General Fund (Direct) to the Division of Child Welfare for youth aging out of Foster Care, in the event that Senate Bill No. 129 of the 2018 Regular Session of the Legislature is enacted into law

\$ 1,000,000

SCHEDULE 11

DEPARTMENT OF NATURAL RESOURCES

Payable out of the State General Fund (Direct) to the Department of Natural Resources for restoration of funding

\$ 2,111,043

SCHEDULE 14

LOUISIANA WORKFORCE COMMISSION

Payable out of the State General Fund (Direct) to the Louisiana Workforce Commission for restoration of funding

\$ 1,792,398

SCHEDULE 17

DEPARTMENT OF CIVIL SERVICE

Payable out of the State General Fund (Direct) to the Department of Civil Service for restoration of funding

\$ 1.213.245

SCHEDULE 19

HIGHER EDUCATION

Payable out of the State General Fund (Direct) to Higher Education for restoration of funding

\$ 70,379,221

19-671 BOARD OF REGENTS

Payable out of State General Fund (Direct) to the Board of Regents for public institutions of higher education

\$ 25,680,922

Payable out of the State General Fund (Direct) for the Office of Student Financial Assistance Program for the Taylor Opportunity Program for Students (TOPS)

\$ 88,368,592

19-615 SOUTHERN UNIVERSITY BOARD OF SUPERVISORS

Payable out of the State General Fund (Direct) to the Southern University Board of Supervisors to facilitate and

complete accreditation \$ 3,200,000

SPECIAL SCHOOLS AND COMMISSIONS

Payable out of the State General Fund (Direct) to Special Schools and Commissions for restoration of funding

ns for restoration of funding \$ 9,783,880

DEPARTMENT OF EDUCATION

Payable out of the State General Fund (Direct) to the Department of Education for restoration of funding

\$ 26,816,627

19-681 SUBGRANTEE ASSISTANCE

Payable out of the State General Fund (Direct) to Student - Centered Goals Program for the Student Scholarships For Educational Excellence Program

3,100,000

Payable out of the State General Fund (Direct) to the Student-Centered Goals Program for the Child Care Assistance Program

\$ 10,000,000

8,357,204

19-697 NONPUBLIC EDUCATIONAL ASSISTANCE

Payable out of the State General Fund (Direct) to the Required Services Program

Payable out of the State General Fund (Direct) to the School Lunch Salary Supplement Program

\$ 7,002,614

SCHEDULE 20

OTHER REQUIREMENTS

Payable out of the State General Fund (Direct) to Other Requirements for restoration of funding

\$ 23,132,392

20-451 LOCAL HOUSING OF STATE ADULT OFFENDERS

Payable out of the State General Fund (Direct) to the Local Housing of Adult

Offenders Program for parole holds \$ 10,000,000

Payable out of the State General Fund (Direct) to the Transitional Work Program

(Direct) to the Transitional Work Program \$ 4,976,775 Payable out of the State General Fund

(Direct) to the Local Housing of Adult Offenders Program

\$ 29,136,125

20-906 DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS

Payable out of the State General Fund (Direct) to the District Attorneys and Assistant District Attorneys Program for salary payments for assistant district attorneys and crime victim coordinators

as provided for in statute \$ 25,809,713

20-966 SUPPLEMENTAL PAYMENTS TO LAW ENFORCEMENT PERSONNEL

Payable out of the State General Fund (Direct) to the Constables and Justices of the Peace Supplemental Payments Program for additional compensation as provided for in statute

n statute \$ 980,000"

AMENDMENT NO. 16

On page 175, at the beginning of line 42, delete "Section 19." and insert "Section 20."

Page 56 HOUSE

12th Day's Proceedings - June 4, 2018

AMENDMENT NO. 17

On page 175, line 42, delete "Section 18" and insert "Sections 18 and 19"

AMENDMENT NO. 18

On page 187, line 27, delete "Section 20." and insert "Section 21."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator LaFleur to Reengrossed House Bill No. 1 by Representative Henry

AMENDMENT NO. 1

In Senate Committee Amendment No. 4, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 1, line 15, change "41" to "42"

AMENDMENT NO. 2

Delete Senate Floor Amendment No. 20 in set number GASCONR 292 proposed by Senator LaFleur and adopted by the Senate on June 3, 2018.

AMENDMENT NO. 3

On page 175, line 22, delete "\$52,515,351" and insert "\$54,015,351"

AMENDMENT NO. 4

On page 175, line 26, delete "\$52,515,351" and insert "\$54,015,351"

AMENDMENT NO. 5

On page 175, line 31, delete "\$52,515,351" and insert "\$54,015,351"

AMENDMENT NO. 6

On page 175, line 33, delete "\$52,515,351" and insert "\$54,015,351"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator LaFleur to Reengrossed House Bill No. 1 by Representative Henry

AMENDMENT NO. 1

In Senate Committee Amendment No. 7, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 2, line 22, between "for" and "salaries" insert "operating services, and"

AMENDMENT NO. 2

In Senate Committee Amendment No. 7, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 2, line 24, delete "\$1,735,104" and insert "\$2,135,104"

AMENDMENT NO. 3

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 3, delete line 17, and insert "upon the enactment of action taken to raise revenues in the 2018 Second Extraordinary"

AMENDMENT NO. 4

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 3, delete lines 25 through 41, and insert the following:

"	Department of State	(\$	534,262)
	Department of Justice	(\$	296,630)
	Office of the Lieutenant Governor	(\$	15,345)
	Department of Agriculture and Forestry	(\$	265,542)
	Department of Economic Development	(\$	356,494)
	Department of Culture, Recreation and Tourism	(\$	555,034)
	Department of Public Safety and Corrections		
	Correction Services	(\$]	,610,213)
	Youth Services	(\$]	,814,963)
	Department of Natural Resources	(\$	173,920)
	Louisiana Workforce Commission	(\$	147,668)
	Department of Civil Service	(\$	99,954)
	Special Schools and Commissions	(\$	806,051)
	Department of Education	(\$ 2	2,209,305)
	Other Requirements	(\$1	,905,777)"

AMENDMENT NO. 5

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 4, line 3, delete "\$342,000" and insert "\$343,000."

AMENDMENT NO. 6

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 4, line 7, delete "\$8,557,000" and insert "\$4,557,000"

AMENDMENT NO. 7

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 4, between lines 19 and 20, insert:

"Payable out of the State General Fund (Direct) to the Secretary of State for the Elections Program to restore step increases for Registrars of Voters

480,000"

AMENDMENT NO. 8

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 4, between lines 24 and 25, insert:

"Payable out of the State General Fund (Direct) to the Office of the Attorney General to restore a five-percent reduction to expenses

869,649"

AMENDMENT NO. 9

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 5, between lines 1 and 2, insert:

"05-252 OFFICE OF BUSINESS DEVELOPMENT

Payable out of the State General Fund (Direct) to the Office of Business Development for the Business Development Program to restore funding to the Matching Grants Program

\$ 1,360,000"

AMENDMENT NO. 10

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 6, between lines 39 and 40, insert the following:

12th Day's Proceedings - June 4, 2018

"11-432 OFFICE OF CONSERVATION

Payable out of the State General Fund (Direct) to the Oil and Gas Regulatory Program for the Legacy Site Remediation Program, including two (2) positions

8 280,000"

AMENDMENT NO. 11

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 7, between lines 3 and 4, insert the following:

"14-474 WORKFORCE SUPPORT AND TRAINING

EXPENDITURES:

Office of Workforce Development Program

for Louisiana Rehabilitation Services activities \$ 4,694,836

TOTAL EXPENDITURES \$ 4,694,836

MEANS OF FINANCE:

State General Fund (Direct) \$ 1,000,000 Federal Funds \$ 3,694,836

TOTAL MEANS OF FINANCING \$ 4,694,836"

AMENDMENT NO. 12

In Senate Committee Amendment No.15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 7, line 18, delete "for" and insert "to"

AMENDMENT NO. 13

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 7, between lines 20 and 21, insert the following:

"Payable out of the State General Fund (Direct) to the Office of Student Financial Assistance Program for the Go Grant Program

\$ 1,000,000"

AMENDMENT NO. 14

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 7, between lines 24 and 25, insert the following:

"19-620 UNIVERSITY OF LOUISIANA BOARD OF SUPERVISORS

Payable out of the State General Fund (Direct) to the University of Louisiana Board of Supervisors for allocation to Grambling State University

\$ 1,500,000"

AMENDMENT NO. 15

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 7, between lines 28 and 29, insert:

"19-653 LOUISIANA SCHOOLS FOR THE DEAF AND VISUALLY IMPAIRED

Payable out of the State General Fund (Direct) to the Louisiana Schools for the Deaf and Visually Impaired for the Administration and Shared Services Program for Acquisitions and Repairs

\$ 1,040,000

19-657 JIMMY D. LONG, SR. LOUISIANA SCHOOL FOR MATH, SCIENCE, AND THE ARTS

Payable out of the State General Fund (Direct) to the Jimmy D. Long, Sr. Louisiana School for Math, Science, and the Arts for one vacant position and for building maintenance

190,000

19-658 THRIVE ACADEMY

Payable out of the State General Fund (Direct) to Thrive Academy for expenses related to an additional grade level

860,000

19-662 LOUISIANA EDUCATIONAL TELEVISION AUTHORITY

Payable out of the State General Fund (Direct) to the Louisiana Educational Television Authority for hardware repairs and maintenance of broadcasting equipment

270,000

19-666 BOARD OF ELEMENTARY AND SECONDARY EDUCATION

Payable out of the State General Fund (Direct) to the Board of Elementary and Secondary Education for expenses related to one vacant position

50,000

19-673 NEW ORLEANS CENTER FOR THE CREATIVE ARTS

Payable out of the State General Fund (Direct) to the New Orleans Center for the Creative Arts for operating services and building maintenance

\$ 290,000"

AMENDMENT NO. 16

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 7, delete lines 38 through 40

AMENDMENT NO. 17

In Senate Committee Amendment No. 15, proposed by the Senate Committee on Finance and adopted by the Senate on June 2, 2018, on page 8, at the end of line 2, delete "\$8,357,204" and insert "\$7,589,213"

AMENDMENT NO. 18

On page 17, between lines 32 and 33, insert the following:

"Payable out of State General Fund by Statutory Dedications from the Overcollections Fund to the Executive Administration Program for LaGOV enterprise resource project

\$ 3,349,649"

AMENDMENT NO. 19

On page 21, between lines 8 and 9, insert the following:

"Payable out of State General Fund (Direct) to the Military Affairs Program for market rate adjustments for authorized unclassified personnel within the Military Department

\$ 1,022,382"

Page 58 HOUSE

12th Day's Proceedings - June 4, 2018

AMENDMENT NO. 20

On page 22, between lines 7 and 8, insert the following:

"Payable out of the State General Fund (Direct) to the Louisiana Public Defender Board Program for indigent defense and survivor benefits

\$ 1,500,000"

AMENDMENT NO. 21

On page 52, between lines 20 and 21, insert the following:

"Payable out of the State General Fund (Direct) to the Department of Culture, Recreation and Tourism for restoration of funding

\$ 900,000"

AMENDMENT NO. 22

On page 77, between lines 22 and 23, insert the following:

"Payable out of the State General Fund (Direct) to the Office of Juvenile Justice for operating expenses

\$ 500,000"

AMENDMENT NO. 23

On page 86, line 37, delete "disabled providing complex medical and" and insert "disabled."

AMENDMENT NO. 24

On page 86, delete line 38

AMENDMENT NO. 25

On page 123, line 42, delete "\$13,000,000" and insert "\$14,000,000"

AMENDMENT NO. 26

On page 122, line 27, delete "\$26,429,108" and insert "\$28,429,108"

AMENDMENT NO. 27

On page 139, between lines 31 and 32, insert the following:

"Payable out of the State General Fund (Direct) for expenses

\$ 417,607"

AMENDMENT NO. 28

On page 141, between lines 27 and 28, insert the following:

"Payable out of the State General Fund (Direct) for expenses

\$ 97,333"

AMENDMENT NO. 29

On page 142, between lines 14 and 15, insert the following:

"Payable out of the State General Fund (Direct) for expenses

\$ 57,254"

AMENDMENT NO. 30

On page 143, between lines 7 and 8, insert the following:

"Payable out of the State General Fund (Direct) for expenses

\$ 105,634"

AMENDMENT NO. 31

On page 144, between lines 17 and 18, insert the following:

"Payable out of the State General Fund

(Direct) for expenses

15,395"

AMENDMENT NO. 32

On page 145, between lines 7 and 8, insert the following:

"Payable out of the State General Fund

(Direct) for expenses

112,828"

AMENDMENT NO. 33

On page 146, between lines 31 and 32, insert the following:

"Payable out of the State General Fund

(Direct) for expenses

\$ 2,209,305"

AMENDMENT NO. 34

On page 149, between lines 27 and 28, insert the following:

"The commissioner of administration is hereby authorized and directed to reduce the means of finance from State General Fund (Direct) in Schedule 19-695 Minimum Foundation Program by (\$10,000,000)."

AMENDMENT NO. 35

On page 175, between lines 40 and 41, insert the following:

"Notwithstanding any provision of law to the contrary, the state treasurer is hereby authorized and directed to deposit into the state general fund the proceeds to be received in Fiscal Year 2018-2019 from the settlement, judgment, or final disposition of the state's economic damage claims from the Deepwater Horizon litigation. The state treasurer is hereby authorized and directed to transfer and deposit the amount of \$5,330,000 from the state general fund to the Health Trust Fund and \$1,777,820 to the Medicaid Trust Fund for the Elderly. The state treasurer shall not deposit any proceeds to be received in Fiscal Year 2018-2019 into the Deepwater Horizon Economic Damages Collection Fund."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Milkovich to Reengrossed House Bill No. 1 by Representative Henry

AMENDMENT NO. 1

On page 84, at the end of line 43, insert the following:

"Any negotiations by the department or a contractor on behalf of the department for supplemental rebates shall make reasonable efforts to negotiate supplemental drug rebates in an amount that would result in aggregate net ingredient costs equal to or lower than those offered to the United States Department of Veterans Affairs, the United States Department of Defense, the 340B Drug Pricing Program, or any other payer. Upon implementation of any laws or rules by the department that restores the department's direct receipt of any supplemental drug rebates that are presently being retained by a managed care organization or its pharmacy benefit manager, the department shall not replace or supplant to the managed care organization, or consider in rate setting, any amount of supplemental drug rebates returned to the state if the profits of the managed care organization or the parent company of the managed care organization exceeded fifty million dollars for the most recent fiscal year reporting period as identified by the department or a contractor on behalf of the

department determining actuarial soundness for establishment of per member per month rate setting."

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

ROLL CALL

The roll was called with the following result:

YEAS

	Mr. Speaker Abraham Abramson Amedee Anders Bacala Bagley Berthelot Billiot Bishop Brown, T. Carmody Carter, S. Connick Coussan Cromer Davis DeVillier Dwight Edmonds Emerson Falconer	Foil Garofalo Gisclair Guinn Harris, L. Havard Hazel Henry Hensgens Hilferty Hill Hodges Hoffmann Hollis Howard Huval Johnson Landry, N. LeBas Leger Leopold Mack	Magee Marino McFarland Miguez Morris, Jay Morris, Jim Muscarello Pearson Pope Pugh Pylant Reynolds Richard Schexnayder Simon Stagni Stokes Talbot Thomas White Wright
Total - 66	Falconer	Mack	Zeringue

NAYS

Armes	Gaines	Landry, T.
Bagneris	Glover	Lyons
Bouie	Hall	Marcelle
Brass	Harris, J.	Miller, D.
Brown, C.	Horton	Miller, G.
Carpenter	Hunter	Norton
Carter, G.	Ivey	Pierre
Carter, R.	Jackson	Seabaugh
Chaney	James	Shadoin
Cox	Jefferson	Smith
Crews	Jenkins	Stefanski
Duplessis	Jones	Thibaut
Franklin	Jordan	

Total - 38

ABSENT

Total - 0

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

HOUSE BILL NO. 3—

BY REPRESENTATIVE ABRAMSON AN ACT

To enact the Omnibus Bond Authorization Act of 2018, relative to the implementation of a five-year capital improvement program; to provide for the repeal of certain prior bond authorizations; to provide for new bond authorizations; to provide for authorization and sale of such bonds by the State Bond Commission; to provide relative to the submission of capital outlay applications; to provide with respect to the resubmission of certain capital outlay budget requests; to require approval of the commissioner of administration under certain circumstances; to require the capital outlay application to include certain information; to provide relative to line of credit

recommendations for capital outlay projects; to require the approval of certain line of credit recommendations; 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. 3 by Representative Abramson

AMENDMENT NO. 1

On page 1, line 7, after "requests;" delete the remainder of the line, and delete lines 8 through 10

AMENDMENT NO. 2

On page 1, line 11, delete "of credit recommendations;"

AMENDMENT NO. 3

On page 3, line 12, change "Act." to "Act or the provisions of this Act."

AMENDMENT NO. 4

On page 7, line 28, after "(1)(A) of" and before "House" insert "the Act which originated as"

AMENDMENT NO. 5

On page 8, line 5, after "(1)(B) of" and before "House" insert "the Act which originated as"

AMENDMENT NO. 6

On page 8, delete lines 19 through 30, and on page 9, delete lines 1 through 4

AMENDMENT NO. 7

On page 9, line 5, change "Section 12" to "Section 11"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 3 by Representative Abramson

AMENDMENT NO. 1

On page 2, line 10, between "Act" and "41" insert "No."

AMENDMENT NO. 2

On page 2, line 11, between "Session" and the comma "," insert "of the Legislature" $\,$

AMENDMENT NO. 3

On page 2, line 17, between "Act" and "41" insert "No." and between "Session" and the comma "," insert "of the Legislature"

AMENDMENT NO. 4

On page 2, line 20, between "Session" and "as "insert "of the Legislature"

Page 60 HOUSE

12th Day's Proceedings - June 4, 2018

AMENDMENT NO. 5

On page 2, line 30, delete "Louisiana"

AMENDMENT NO. 6

On page 3, line 3, between "Act" and "41" insert "No." and between "Session" and the comma "," insert "of the Legislature"

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	Leopold
Abraham	Foil	Lyons
Abramson	Franklin	Mack
Amedee	Garofalo	Magee
Anders	Gisclair	Marcelle
Armes	Glover	Marino
Bacala	Guinn	McFarland
Bagley	Hall	Miguez
Bagneris	Harris, J.	Miller, G.
Berthelot	Havard	Morris, Jay
Billiot	Hazel	Morris, Jim
Bishop	Henry	Muscarello
Bouie	Hensgens	Norton
Brass	Hilferty	Pearson
Brown, C.	Hill	Pierre
Brown, T.	Hodges	Pope
Carmody	Hoffmann	Pugh
Carpenter	Hollis	Pylant
Carter, G.	Horton	Reynolds
Carter, R.	Howard	Richard
Carter, S.	Huval	Schexnayder
Chaney	Ivey	Seabaugh
Connick	Jackson	Shadoin
Coussan	James	Simon
Cox	Jefferson	Stagni
Crews	Jenkins	Stefanski
Cromer	Johnson	Stokes
Davis	Jones	Talbot
DeVillier	Jordan	Thibaut
Duplessis	Landry, N.	Thomas
Dwight	Landry, T.	White
Edmonds	LeBas	Wright
Emerson	Leger	Zeringue
Total - 99	2	
	NAYS	

Hunter Smith Total - 2

ABSENT

Harris, L. Miller, D. Gaines

Total - 3

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

Conference Committee Reports for Consideration

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

HOUSE BILL NO. 27-

BY REPRESENTATIVE LANCE HARRIS

AN ACT

To amend and reenact R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A) through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R), to enact R.S 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and use taxes; to provide for the tax rate; to provide for the applicability of certain exclusions and exemptions applicable to certain taxes; to provide for effectiveness; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

June 4, 2018

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

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 27 by Representative Lance Harris recommend the following concerning the Reengrossed bill:

- That the set of Senate Committee Amendments by the Senate Committee on Revenue and Fiscal Affairs (#200) be adopted.
- That the set of Senate Floor Amendments by Senator Morrell (#238) be adopted.
- That the set of Senate Floor Amendments by Senator Martiny (#318) be adopted.
- That the set of Senate Floor Amendments by Senator Morrell (#309) be rejected.
- That Senate Floor Amendment Nos. 1 through 5 and 11 through 15 by Senator Allain (#212) be adopted.
- That Senate Floor Amendment Nos. 6 through 10 by Senator Allain (#212) be rejected.
- That the following amendments to the Reengrossed Bill be adopted:

AMENDMENT NO. 1

In the set of Senate Committee Amendments by the Senate Committee on Revenue and Fiscal Affairs (#200), in Amendment No. 12, on page 2, delete lines 11 and 12 in their entirety and insert quotes """

AMENDMENT NO. 2

In the set of Senate Committee Amendments by the Senate Committee on Revenue and Fiscal Affairs (#200), in Amendment No. 22, on page 3, delete lines 5 and 6 in their entirety and insert quotes

AMENDMENT NO. 3

In the set of Senate Committee Amendments by the Senate Committee on Revenue and Fiscal Affairs (#200), in Amendment No. 32, on page 4, delete lines 1 and 2 in their entirety and insert quotes

AMENDMENT NO. 4

In the set of Senate Committee Amendments by the Senate Committee on Revenue and Fiscal Affairs (#200), in Amendment No. 43, on page 4, delete lines 30 and 31 in their entirety and insert quotes """

AMENDMENT NO. 5

On page 5, delete lines 7 and 8 in their entirety

AMENDMENT NO. 6

On page 5, delete lines 14 and 15 in their entirety

AMENDMENT NO. 7

On page 6, delete lines 3 and 4 in their entirety

AMENDMENT NO. 8

On page 12, delete lines 11 and 12 in their entirety

AMENDMENT NO. 9

On page 15, delete lines 3 and 4 in their entirety

AMENDMENT NO. 10

On page 15, delete lines 10 and 11 in their entirety

AMENDMENT NO. 11

On page 22, delete lines 11 and 12 in their entirety

AMENDMENT NO. 12

On page 25, delete lines 18 and 19 in their entirety

AMENDMENT NO. 13

On page 25, delete lines 25 and 26 in their entirety

AMENDMENT NO. 14

On page 32, delete lines 25 and 26 in their entirety

AMENDMENT NO. 15

On page 35, delete lines 3 and 4 in their entirety

AMENDMENT NO. 16

On page 35, delete lines 10 and 11 in their entirety

AMENDMENT NO. 17

On page 42, delete lines 11 and 12 in their entirety

Respectfully submitted,

Representative Lance Harris Representative Neil C. Abramson Representative Stephen Dwight Senator Eric LaFleur Senator Jack Donahue

Rep. Lance Harris moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Dwight	Miller, G.
Abraham	Foil	Muscarello
Bacala	Guinn	Pearson
Bagley	Harris, L.	Pugh
Berthelot	Hazel	Pylant
Bishop	Henry	Reynolds
Brown, T.	Hensgens	Richard
Carmody	Hill	Schexnayder
Carter, Ř.	Hoffmann	Stefanski
Carter, S.	Howard	Stokes
Coussan	Huval	Talbot
Cromer	Landry, N.	Thomas
DeVillier	Leopold	

Total - 38

NAYS

Abramson	Garofalo	Lyons
Amedee	Gisclair	Mack
Anders	Glover	Magee
Armes	Hall	Marcelle
Bagneris	Harris, J.	Marino
Billiot	Havard	McFarland
Bouie	Hilferty	Miguez
Brass	Hodges	Miller, D.
Brown, C.	Hollis	Morris, Jay
Carpenter	Horton	Morris, Jim
Carter, G.	Hunter	Norton
Chaney	Ivey	Pierre
Connick	Jackson	Pope
Cox	James	Seabaugh
Crews	Jefferson	Shadoin
Davis	Jenkins	Simon
Duplessis	Johnson	Smith
Edmonds	Jones	Stagni
Emerson	Jordan	Thibaut
Falconer	Landry, T.	White
Franklin	LeBas	Wright
Gaines	Leger	Zeringue
Total 66	-	Č

Total - 66

ABSENT

Total - 0

The House refused to adopt the Conference Committee Report, not having received a two-thirds vote of the elected members.

SENATE BILL NO. 2—

BY SENATOR CLAITOR

AN ACT

To amend and reenact R.S. 47:551(D)(8)(a), relative to the distribution of the local avails of the automobile rental tax; to provide for the dedication of certain avails collected in East Baton Rouge Parish; to provide for an effective date; and to provide for related matters.

Read by title.

CONFERENCE COMMITTEE REPORT

June 4, 2018

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

Ladies and Gentlemen:

Page 62 HOUSE

12th Day's Proceedings - June 4, 2018

We, the conferees appointed to confer over the disagreement between the two houses concerning Senate Bill No. 2 by Senator Claitor recommend the following concerning the Engrossed bill:

- That the set of House Floor Amendments proposed by Representative Steve Carter and adopted by the House of Representatives on June 3, 2018 be rejected.
- 2. That the following amendments be adopted:

AMENDMENT NO. 1

On page 1, line 2, after "reenact" delete the remainder of the line and insert "R.S. 39:91(B) and R.S. 47:551(D)(8)(a), relative to the transfer, dedication, distribution, and use of certain funds in the state treasury; to provide for the use of the monies in the Deepwater Horizon Economic Damages Collection Fund; to provide relative to deposits into and uses of the Overcollections Fund; to provide relative to the distribution of the local avails"

AMENDMENT NO. 2

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

"Section 1. R.S. 39:91(B) is hereby amended and reenacted to read as follows:

§91. Deepwater Horizon Economic Damages Collection Fund

* *

- B. All economic damages proceeds from the DWH litigation in excess of the first two hundred million dollars deposited in the Fiscal Year 2015-2016 Deficit Elimination Fund shall be deposited by the treasurer as follows:
- (1) Notwithstanding any provision of law to the contrary including the provisions of Paragraphs (2), (3), and (4) of this Subsection, and Subsection C of this Section, in Fiscal Year 2018-2019, the annual payment of fifty-three million three hundred thirty-three thousand three hundred thirty-three dollars to the state general fund.
- (1) (2) Forty-five percent of each such receipt of economic damages proceeds to the Budget Stabilization Fund until that fund reaches the amount statutorily mandated by R.S. 39:94.
- (2) (3) Forty-five percent of each such receipt of economic damages proceeds to the Medicaid Trust Fund for the Elderly provided for in R.S. 46:2691 until an amount not to exceed seven hundred million dollars has been deposited into such fund.
- (3) (4) Ten percent of each such receipt of economic damages proceeds to the Health Trust Fund provided for in R.S. 46:2731 until an amount not to exceed thirty million dollars has been deposited into such fund.

* * * *!

AMENDMENT NO. 3

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

AMENDMENT NO. 4

On page 1, between lines 15 and 16, insert the following:

"Section 3. Notwithstanding any provision of law to the contrary, the state treasurer is hereby authorized and directed to transfer the amount of three million two hundred twenty-one thousand nine hundred twenty-eight dolars from the medical device settlement from the Department of Revenue Escrow Account to the Overcollections Fund."

AMENDMENT NO. 5

On page 1, line 16, change "Section 2." to "Section 4."

Respectfully submitted,

Senator Dan Claitor Senator Jean-Paul Morrell Senator Eric LaFleur Representative Cameron Henry Representative Steve Carter Representative Neil Abramson

Rep. Henry moved to adopt the Conference Committee Report.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker Abraham Abramson Amedee Anders Armes Bacala Bagley Bagneris Berthelot Billiot Bishop Bouie Brass Brown, C. Brown, T. Carmody Carpenter Carter, G. Carter, R. Chaney Connick Coussan Cox Crews Crews Cromer	Franklin Gaines Garofalo Gisclair Glover Guinn Hall Harris, J. Harris, L. Havard Hazel Henry Hensgens Hilferty Hill Hodges Hoffmann Hollis Horton Howard Huval Ivey Jackson James Jefferson Jenkins	Lyons Mack Magee Marcelle Marino McFarland Miguez Miller, D. Miller, G. Morris, Jay Muscarello Norton Pearson Pierre Pope Pugh Pylant Reynolds Richard Schexnayder Seabaugh Shadoin Simon Smith Stagni Stefanski
Carter, R.	Howard	Schexnayder
Chaney Connick		
Coussan	Jackson	
Davis	Johnson	Stokes
DeVillier	Jones	Talbot
Duplessis	Jordan	Thibaut
Dwight	Landry, N.	Thomas
Edmonds	Landry, T.	White
Emerson	LeBas	Wright
Falconer	Leger	Zeringue
Foil	Leopold	

Total - 101

NAYS

Carter, S. Total - 2

ABSENT

Morris, Jim Total - 1

The Conference Committee Report was adopted.

Hunter

Suspension of the Rules

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

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:

Motion

Rep. Stokes moved to reconsider the vote by which the House refused to concur in the Senate Amendments proposed to House Bill No. 12.

Rep. Lance Harris objected.

By a vote of 56 yeas and 48 nays, the House agreed to reconsider the vote by which the House refused to concur in the Senate Amendments.

HOUSE BILL NO. 12-

BY REPRESENTATIVE LEGER

AN ACT

To amend and reenact R.S. 47:339(A)(2) and (B)(3) and to enact R.S. 47:301(4)(m), relative to sales and use tax; to provide with respect to collection and reporting of sales and use taxes; to provide for the definition of dealer; 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. 12 by Representative Leger

AMENDMENT NO. 1

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

"To amend and reenact R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A) through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R), to enact R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and use taxes; to provide for the tax rate; to provide for the applicability of certain exclusions and exemptions applicable to certain taxes; to provide for effectiveness; and to provide for related matters."

AMENDMENT NO. 2

On page 1, delete lines 7 through 20, on page 2 delete lines 1 through 29, and on page 3 delete lines 1 through 21 and insert:

"Section 1. R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory paragraph), <math>(AA)(introductory paragraph), (AA)(32)(introductory paragraph), (31), and (32)(introductory paragraph), (31), (42) through (42), (43) through (43), (44)

321(P) and (Q), 321.1(I) and (J), and 331(V) and (W) are hereby enacted to read as follows:

§301. Definitions

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

* * *

(3)(a) "Cost price" means the actual cost of the articles of tangible personal property without any deductions therefrom on account of the cost of materials used, labor, or service cost, except those service costs for installing the articles of tangible personal property if such cost is separately billed to the customer at the time of installation, transportation charges, or any other expenses whatsoever, or the reasonable market value of the tangible personal property at the time it becomes susceptible to the use tax, whichever is less

* * *

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

* *

(g)(i)(aa) The furnishing of repairs to or the installation of tangible personal property; including but. The furnishing of repairs includes but is not restricted to the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office appliances and equipment. The installation of tangible personal property shall be taxable solely for purposes of the sales and use tax imposed by the state or any political subdivision whose boundaries are coterminous with those of the state.

* * * (16)

(o)(i) Solely for purposes of the imposition of the sales and use tax levied by the state under R.S. 47:302, 321, and 331, the For purposes of the imposition of the sales and use tax levied by the state and any political subdivision whose boundaries are coterminous with those of the state, the term "tangible personal property" shall not include machinery and equipment as defined in and subject to the requirements of R.S. 47:301(3)(i)(ii) Subitem (3)(i)(ii) of this Section which is purchased by a utility regulated by the Public Service Commission or the council of the City of New Orleans. For the purposes of this Paragraph, the term "utility" shall mean a person regulated by the Public Service Commission or the council of the City of New Orleans who is assigned a North American Industrial Classification System Code 22111, Electric Power Generation, as it existed in 2002. Such utility shall also be considered a "manufacturer" for purposes of R.S. 47:301(3)(i)(ii) Subitem (3)(i)(ii) of this Section.

* * *

§302. Imposition of tax

* * *

R.

* * *

(2) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter,

Page 64 HOUSE

12th Day's Proceedings - June 4, 2018

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 June 30, 2018.

(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 June 30, 2018.

* * *

- S. Notwithstanding any other provision of 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 June 30, 2018.
- 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 June 30, 2018.

* * *

X. 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 July 1, 2018 June 30, 2018, there shall be no exclusions and exemptions, and no exclusions as defined in R.S. 47:301, to the tax levied pursuant to the provisions of this Section except for exemptions and exclusions for sales or purchases of the following items and for those items enumerated in Subsection AA of this Section:

* * *

AA. Notwithstanding any other provision of this Section to the contrary, except as provided in Paragraphs (29) through (32) of this Subsection, beginning July 1, 2016, through June 30, 2018, the following specific exclusions and exemptions shall be applicable to the tax levied pursuant to the provisions of this

Section:

* * *

- (29) Beginning July 1, 2017, through June 30, 2018, the exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (30) Beginning July 1, 2017, through June 30, 2018, purchases and leases by qualifying radiation therapy treatment centers, as provided in R.S. 47:305.64.
- (31) Beginning July 1, 2017, through June 30, 2018, sales and purchases of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).
 - (32) Beginning October 1, 2017, through June 30, 2018:

* * *

BB. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018 through June 30, 2023, there shall be no exemptions and no exclusions to the tax levied pursuant to the

- provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:
- (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) Gasoline and other motor fuels subject to the state excise tax on fuel 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. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax.
- (8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(1).
- (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- (11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- (12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.
- (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- (15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).
- (16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).
- (17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).
- (18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).
- (19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).
- (20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).
- (21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).
- (22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the

- fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- (23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- (24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).
- (25) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).
- (26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- (28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- (29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.
- (30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).
- (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- (32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- (34) Work product of certain professionals as provided in R.S. 47:301(16)(e).
- (35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).
- (36) Sales through a coin-operated vending machine as provided in R.S.47:301(10)(b)(i).
- (37) Purchases by a private postsecondary academic degree-granting institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- (40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).
- $\underbrace{(41)\; Farm\; products\; produced\; and\; used\; by\; farmers\; as\; provided\; in\; R.S.\; 47:305(B).}$
- (42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).
- (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- (44) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.

- (45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).
- (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- (47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).
- (48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).
- (49) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).
- (50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).
 - (51) A factory built home as provided in R.S. 47:301(16)(g).
- (52) Any advertising service rendered by an advertising business as provided in Subsection D of this Section.
- (53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).
- (54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).
- (56) 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).
- (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- (59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).
- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).
- (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.
- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).
- (63) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).
- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).
- (65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).
- (66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).
- (68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies

Page 66 HOUSE

12th Day's Proceedings - June 4, 2018

- with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).
- (69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).
- (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).
- (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).
- (74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).
- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).
- (76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R.S. 47:305(D)(2).
- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).
- (78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.
- (79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.
- (81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).
- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.
- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.
- (85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.
- (86) Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.

- (88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).
- (89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).
- (90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration of development of minerals as provided in R.S. 47:305(I).
- (92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).
- (93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.
 - (94) Sales of gasohol as provided in R.S. 47:305.28.
- (95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.
- (96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.
- (97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).
- (99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).
- (101) Purchase of consumables by paper and wood manufacturers and loggers as provided in R.S. 47:301(3)(k).
- (104) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).
- (105) Purchases by a nonprofit electric cooperative as provided in R.S. 12:425.
- (107) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.
- (108) The sales tax holidays as established under R.S. 47:305.54 and 305.62.
- (109) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468.
- CC. The provisions of Subsection BB shall supercede and control to the extent of conflict with any other provision of law beginning July 1, 2018, through June 30, 2023.

* * *

§321. Imposition of tax

H.

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- (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 June 30, 2018.
- (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, https://doi.org/10.1009/j.jchrough.june.30, 2018.
- (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 June 30, 2018.
- (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 June 30, 2018.
- (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 June 30, 2018.
- I. Notwithstanding any other provision of 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 June 30, 2018.
- 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 June 30, 2018.
- 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 June 30, 2018, 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.
- P. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2023, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:
- (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) Gasoline and other motor fuels subject to the state excise tax on fuel 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. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax.
- (8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(1).
- (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- (11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- (12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.
- (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- (15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).
- (16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).
- (17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).
- (18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).
- (19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).
- (20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).
- (21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).
- (22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- (23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

Page 68 HOUSE

12th Day's Proceedings - June 4, 2018

- (24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).
- (25) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).
- (26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- (28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- (29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.
- (30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).
- (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- (32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- (34) Work product of certain professionals as provided in R.S. 47:301(16)(e).
- (35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).
- (36) Sales through a coin-operated vending machine as provided in R.S.47:301(10)(b)(i).
- (37) Purchases by a private postsecondary academic degree-granting institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- (40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).
- (41) Farm products produced and used by farmers as provided in R.S. 47:305(B).
- (42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).
- (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- (44) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.
- (45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).
- (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).

- (47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).
- (48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).
- (49) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).
- (50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).
 - (51) A factory built home as provided in R.S. 47:301(16)(g).
- (52) Any advertising service rendered by an advertising business as provided in R.S. 47:302(D).
- (53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).
- (54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).
- (56) 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).
- $(57)\,$ Ships, vessels, barges, and related supplies as provided in R.S. $47{:}305.1.$
- (59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).
- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).
- (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.
- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).
- (63) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).
- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).
- (65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).
- (66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).
- (68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).
- (69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield

- decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).
- (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).
- (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).
- (74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).
- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).
- (76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R.S. 47:305(D)(2).
- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).
- (78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.
- (79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.
- (81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).
- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.
- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.
- (85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.
- (86) Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.
- (88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).
- (89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).

- (90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration of development of minerals as provided in R.S. 47:305(I).
- (92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).
- (93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.
 - (94) Sales of gasohol as provided in R.S. 47:305.28.
- (95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.
- (96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.
- (97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).
- (99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).
- (102) Purchase of consumables by paper and wood manufacturers and loggers as provided in R.S. 47:301(3)(k).
- (105) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(b<u>b</u>).
- (106) Purchases by a nonprofit electric cooperative as provided in R.S. 12:425.
- (108) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.
- (109) The sales tax holidays as established under R.S. 47:305.54 and 305.62.
- (110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468.
- Q. The provisions of Subsection P of this Section shall supercede and control to the extent of conflict with any other provision of law beginning July 1, 2018, through June 30, 2023.
- §321.1. Imposition of tax
- A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 331(A) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied an additional tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible

Page 70 HOUSE

12th Day's Proceedings - June 4, 2018

personal property as defined in Chapter 2 of this Subtitle. The levy of said tax shall be as follows:

- (1) At the rate of <u>one-third of</u> one percent of the sales price of each item or article of tangible personal property when sold at retail in this state, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.
- (2) At the rate of <u>one-third of</u> one percent of the cost price of each item or article of <u>tangible personal</u> property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state, provided that there shall be no duplication of the tax.
- B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a tax upon the lease or rental within this state of each item or article of tangible personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be as follows:
- (1) At the rate of <u>one-third of</u> one percent of the gross proceeds derived from the lease <u>or rental</u> of tangible personal property, as defined in Chapter 2 of this Subtitle, where the lease or rental of such property is in an established business, or part of an established business, or the same is incidental or germane to the business.
- (2) At the rate of <u>one-third of</u> one percent of the monthly lease or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or rentee to the owner of the tangible personal property.
- C. In addition to the tax levied on sales of services by R.S. 47:302(C), 321(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a tax upon all sales of services in this state, as those services are defined by Chapter 2 of this Subtitle, at the rate of <u>one-third of</u> one percent of the amounts paid or charged for the services.

* * *

- E. The provisions of this Section shall be inapplicable, inoperative, and of no effect after June 30, 2018 not terminate.
- F. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provision of this Chapter, beginning April 1, 2016, through June 30, 2018, there shall be no exemptions, or and no exclusions as defined in R.S. 47:301, to the tax levied pursuant to the provisions of this Section, except for the sales or purchases of the following items:

. . .

(66) Beginning July 1, 2016, through June 30, 2018, in addition to those exclusions and exemptions provided for in Paragraphs (1) through (65) of this Subsection, the following exclusions and exemptions shall be allowable for purposes of the tax levied pursuant to the provisions of this Section:

* * *

- (67) Beginning July 1, 2017, through June 30, 2018, in addition to those exclusions and exemptions provided for in Paragraphs (1) through (66) of this Subsection, the exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (68) Beginning July 1, 2017, through June 30, 2018, purchases and leases by qualifying radiation therapy treatment centers, as provided in R.S. 47:305.64.

- (69) Beginning July 1, 2017, through June 30, 2018, sales and purchases of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).
 - (70) Beginning October 1, 2017, through June 30, 2018:

* * *

- I. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2023, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:
- (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) Gasoline and other motor fuels subject to the state excise tax on fuel 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. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax.
- (8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(1).
- (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- (11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- (12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.
- (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- (15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).
- (16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).
- (17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).
- (18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).

- (19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).
- (20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).
- (21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).
- (22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- (23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- (24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).
- (25) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).
- (26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- (28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- (29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.
- (30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).
- (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- (32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- (34) Work product of certain professionals as provided in R.S. 47:301(16)(e).
- (35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).
- (36) Sales through a coin-operated vending machine as provided in R.S.47:301(10)(b)(i).
- (37) Purchases by a private postsecondary academic degree-granting institution as provided in R.S. 47:301(10)(cc) and(18)(n).
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- (39) Funeral directing services as provided in R.S. 47:301(14)(j).

- (40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).
- (41) Farm products produced and used by farmers as provided in R.S. 47:305(B).
- (42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).
- (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- (44) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.
- (45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).
- (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- (47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).
- (48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).
- (49) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).
- (50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).
 - (51) A factory built home as provided in R.S. 47:301(16)(g).
- (52) Any advertising service rendered by an advertising business as provided in R.S. 47:302(D).
- (53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).
- (54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).
- (56) 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).
- (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- (59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).
- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).
- (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.
- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).
- (63) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).

Page 72 HOUSE

12th Day's Proceedings - June 4, 2018

- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).
- (65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).
- (66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).
- (68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).
- (69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).
- (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).
- (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).
- (74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).
- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).
- (76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R.S. 47:305(D)(2).
- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).
- (78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.
- (79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.
- (81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).

- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.
- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.
- (85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.
- (86) Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.
- (88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).
- (89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).
- (90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration of development of minerals as provided in R.S. 47:305(I).
- (92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).
- (93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.
 - (94) Sales of gasohol as provided in R.S. 47:305.28.
- (95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.
- (96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.
- (97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).
- (99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).
- (102) Purchase of consumables by paper and wood manufacturers and loggers as provided in R.S. 47:301(3)(k).
- (105) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).
- (106) Purchases by a nonprofit electric cooperative as provided in R.S. 12:425.

- (108) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.
- (109) The sales tax holidays as established under R.S. 47:305.54 and 305.62.
- (110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468.
- J. The provisions of Subsection I shall supercede and control to the extent of conflict with any other provision of law beginning July 1, 2018.

§331. Imposition of tax

* * *

- P.(1) For the period July 1, 2004, through April 1, 2019 June 30, 2018, 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 the tax levied by this Section
- (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 June 30, 2018.
- (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 June 30, 2018.
- 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.
- R. Notwithstanding any other provision of law to the contrary and specifically notwithstanding any provision which is 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 June 30, 2018.

V. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2023, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:

(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) Gasoline and other motor fuels subject to the state excise tax on fuel 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. 47:301(10)(g), excluding any sale pursuant to a contract that provides that the contractor is responsible for the payment of any sales and use tax.
- (8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(1).
- (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- (11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- (12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.
- (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- (15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).
- (16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).
- (17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).
- (18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).
- (19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).
- (20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).
- (21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).
- (22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- (23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).

Page 74 HOUSE

12th Day's Proceedings - June 4, 2018

- (24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).
- (25) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).
- (26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- (28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- (29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.
- (30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).
- (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- (32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- (34) Work product of certain professionals as provided in R.S. 47:301(16)(e).
- (35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).
- (36) Sales through a coin-operated vending machine as provided in R.S.47:301(10)(b)(i).
- (37) Purchases by a private postsecondary academic degree-granting institution as provided in R.S. 47:301(10)(cc) and(18)(n).
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- (40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).
- (41) Farm products produced and used by farmers as provided in R.S. 47:305(B).
- (42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).
- (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- (44) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.
- (45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).
- (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).

- (47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).
- (48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).
- (49) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).
- (50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).
 - (51) A factory built home as provided in R.S. 47:301(16)(g).
- (52) Any advertising service rendered by an advertising business as provided in R.S. 47:302(D).
- (53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).
- (54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).
- (56) 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).
- $(57)\,$ Ships, vessels, barges, and related supplies as provided in R.S. $47{:}305.1.$
- (59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).
- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).
- (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.
- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).
- (63) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).
- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).
- (65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).
- (66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).
- (68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).
- (69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield

- decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).
- (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).
- $\frac{(73)}{(73)}$ Sales of medical devices as provided in R.S. 47:305(D)(1)(s).
- (74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).
- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).
- (76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R.S. 47:305(D)(2).
- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).
- (78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.
- (79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.
- (81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).
- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.
- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.
- (85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.
- (86) Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.
- (88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).
- (89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).

- (90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration of development of minerals as provided in R.S. 47:305(I).
- (92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).
- (93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.
 - (94) Sales of gasohol as provided in R.S. 47:305.28.
- (95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.
- (96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.
- (97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).
- (99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).
- (102) Purchase of consumables by paper and wood manufacturers and loggers as provided in R.S. 47:301(3)(k).
- (105) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).
- (106) Purchases by a nonprofit electric cooperative as provided in R.S. 12:425.
- (108) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ib) based on being assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.
- (109) The sales tax holidays as established under R.S. 47:305.54 and 305.62.
- (110) Sales of tangible personal property and services at certain public facilities as established under R.S. 39:467 and 468.
- W. The provisions of Subsection V shall supercede and control to the extent of conflict with any other provision of law beginning July 1, 2018, through June 30, 2023.
- Section 2. R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Legislature are hereby repealed in their entirety.
- Section 3. The Louisiana State Law Institute is directed to renumber the Paragraphs within this Act.

Page 76 HOUSE

12th Day's Proceedings - June 4, 2018

Section 4. This Act shall become effective on July 1, 2018; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2018, or on the day following such approval by the legislature, whichever is later."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Allain to Reengrossed House Bill No. 12 by Representative Leger

AMENDMENT NO. 1

In Senate Committee Amendment No. 1 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 1, line 3, delete "R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i)," and insert "R.S. 47:301(16)(o)(i),"

AMENDMENT NO. 2

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 1, line 17, delete "R.S. 47:301(3)(a), (14)(g)(i)(aa), (16)(o)(i)," and insert "R.S. 47:301(16)(o)(i),"

AMENDMENT NO. 3

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 1, delete lines 29 through 46

AMENDMENT NO. 4

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 3, line 5, change "2023" to "2025"

AMENDMENT NO. 5

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 3, delete lines 21 through 23, and insert:

"(7) Sales to the United States government and its agencies as provided in R.S. 47:301(10)(g)."

AMENDMENT NO. 6

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 3, between lines 25 and 26, insert:

"(9) Installation charges on tangible personal property as provided in R.S. 47:301(3)(a)."

AMENDMENT NO. 7

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 4, between lines 55 and 56, insert:

"(58) The sales price of new farm equipment, including polyroll tubing, as provided in R.S. 47:305.25."

AMENDMENT NO. 8

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 5, after line 61, insert:

"(87) Sales of electricity for chlor-alkali manufacturing as provided in R.S. 47:301(10)(c)(ii)(aa)."

AMENDMENT NO. 9

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, between lines 28 and 29, insert:

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

AMENDMENT NO. 10

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, between lines 30 and 31, insert:

"(102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

(103) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans as provided in R.S. 47:301(16)(o)."

AMENDMENT NO. 11

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, between lines 34 and 35, insert:

"(106) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in R.S. 47:305.37(A)."

AMENDMENT NO. 12

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, delete line 40 and insert:

"(108) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq."

AMENDMENT NO. 13

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, line 45, change "2023" to "2025"

AMENDMENT NO. 14

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 7, line 30, change "2023" to "2025"

AMENDMENT NO. 15

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 7, delete lines 46 through 48, and insert:

"(7) Sales to the United States government and its agencies as provided in R.S. 47:301(10)(g)."

AMENDMENT NO. 16

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 7, between lines 50 and 51, insert:

"(9) Installation charges on tangible personal property as provided in R.S. 47:301(3)(a)."

AMENDMENT NO. 17

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 9, between lines 21 and 22, insert:

"(58) The sales price of new farm equipment, including polyroll tubing, as provided in R.S. 47:305.25."

AMENDMENT NO. 18

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 10, between lines 27 and 28, insert:

"(87) Sales of electricity for chlor-alkali manufacturing as provided in R.S. 47:301(10)(c)(ii)(aa)."

AMENDMENT NO. 19

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 10, between lines 55 and 56, insert:

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

(101) The sale or use of steam, water, electric power or energy, natural gas, or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h)."

AMENDMENT NO. 20

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 10, between lines 57 and 58, insert:

"(103) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

(104) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans as provided in R.S. 47:301(16)(o)."

AMENDMENT NO. 21

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 10, after line 61, insert:

"(107) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in R.S. 47:305.37(A)."

AMENDMENT NO. 22

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, delete line 6 and insert:

"(109) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq."

AMENDMENT NO. 23

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, line 11, change "2023" to "2025"

AMENDMENT NO. 24

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, line 19, change "one-third" to "one-half"

AMENDMENT NO. 25

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, line 23, change "one-third" to "one-half"

AMENDMENT NO. 26

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, line 32, change "one-third" to "one-half"

AMENDMENT NO. 27

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, line 36, change "one-third" to "one-half"

AMENDMENT NO. 28

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, line 42, change "one-third" to "one-half"

AMENDMENT NO. 29

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 11, delete lines 45 and 46, and insert:

"E. The provisions of this Section shall be inapplicable, inoperative, and of no effect after June 30, 2018 2025."

AMENDMENT NO. 30

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 12, line 12, change "2023" to "2025"

AMENDMENT NO. 31

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 12, delete lines 28 through 30, and insert:

"(7) Sales to the United States government and its agencies as provided in R.S. 47:301(10)(g)."

AMENDMENT NO. 32

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 12, between lines 32 and 33, insert:

"(9) Installation charges on tangible personal property as provided in R.S. 47:301(3)(a)."

AMENDMENT NO. 33

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 14, between lines 4 and 5, insert:

Page 78 HOUSE

12th Day's Proceedings - June 4, 2018

"(58) The sales price of new farm equipment, including polyroll tubing, as provided in R.S. 47:305.25."

AMENDMENT NO. 34

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, between lines 10 and 11, insert:

"(87) Sales of electricity for chlor-alkali manufacturing as provided in R.S. 47:301(10)(c)(ii)(aa)."

AMENDMENT NO. 35

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, between lines 38 and 39, insert:

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

(101) The sale or use of steam, water, electric power or energy, natural gas, or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h)."

AMENDMENT NO. 36

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, between lines 40 and 41, insert:

"(103) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

(104) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans as provided in R.S. 47:301(16)(0)."

AMENDMENT NO. 37

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, between lines 44 and 45, insert:

"(107) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in R.S. 47:305.37(A)."

AMENDMENT NO. 38

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, delete line 50 and insert:

"(109) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq."

AMENDMENT NO. 39

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, line 54, after "2018" insert "until June 30, 2025"

AMENDMENT NO. 40

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 16, line 24, change "2023" to "2025"

AMENDMENT NO. 41

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 16, delete lines 40 through 42, and insert:

"(7) Sales to the United States government and its agencies as provided in R.S. 47:301(10)(g)."

AMENDMENT NO. 42

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 16, between lines 44 and 45, insert:

"(9) Installation charges on tangible personal property as provided in R.S. 47:301(3)(a)."

AMENDMENT NO. 43

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 18, between lines 15 and 16, insert:

"(58) The sales price of new farm equipment, including polyroll tubing, as provided in R.S. 47:305.25."

AMENDMENT NO. 44

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 19, between lines 20 and 21, insert:

"(87) Sales of electricity for chlor-alkali manufacturing as provided in R.S. 47:301(10)(c)(ii)(aa)."

AMENDMENT NO. 45

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 19, between lines 48 and 49, insert:

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

(101) The sale or use of steam, water, electric power or energy, natural gas, or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h)."

AMENDMENT NO. 46

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 19, between lines 50 and 51, insert:

"(103) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).

(104) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans as provided in R.S. 47:301(16)(o)."

AMENDMENT NO. 47

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 19, between lines 54 and 55, insert:

"(107) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in R.S. 47:305.37(A)."

Page 79 HOUSE

12th Day's Proceedings - June 4, 2018

AMENDMENT NO. 48

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 19, delete line 60 and insert:

"(109) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301 et seq."

AMENDMENT NO. 49

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 20, line 5, change "2023" to "2025"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Morrell to Reengrossed House Bill No. 12 by Representative Leger

AMENDMENT NO. 1

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 2, line 30, between "Session" and "which" insert "of the Legislature"

AMENDMENT NO. 2

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 3, line 4, following "2018" insert ","

AMENDMENT NO. 3

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, delete lines 33 and 34, and insert the following:

"(105) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425."

AMENDMENT NO. 4

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 6, line 43, between "BB" and "shall" insert "of this Section"

AMENDMENT NO. 5

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 7, line 12, following "Session" add "of the Legislature"

AMENDMENT NO. 6

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 10, delete lines 60 and 61, and insert the following:

"(106) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425."

AMENDMENT NO. 7

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, delete lines 43 and 44, and insert the following:

"(106) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425."

AMENDMENT NO. 8

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 15, line 53, between "Subsection I" and "shall" insert "of this Section"

AMENDMENT NO. 9

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 16, line 11, between "Session" and "which" insert "of the Legislature"

AMENDMENT NO. 10

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 19, delete lines 53 and 54, and insert the following:

"(106) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425."

AMENDMENT NO. 11

In Senate Committee Amendment No. 2 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 20, line 3, between "Subsection V" and "shall" insert "of this Section"

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

Adjournment

On motion of Rep. Anders, at 11:59 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

Petitions, Memorials, and Communications

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

Message from the Senate

ADOPTION OF CONFERENCE COMMITTEE REPORT

June 4, 2018

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 Senate Bill No. 2.

Respectfully submitted,

GLENN A. KOEPP Secretary of the Senate

Page 80 HOUSE

12th Day's Proceedings - June 4, 2018

Message from the Senate

SIGNED SENATE CONCURRENT RESOLUTIONS

June 4, 2018

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. 4, 20, 21, 22, 23, and 24

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

June 4, 2018

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 Nos. 2, 3, 13, and 20

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.

Privileged Report of the Committee on Enrollment

June 4, 2018

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. 31– BY REPRESENTATIVE AMEDEE

A RESOLUTION

To urge and request the State Board of Elementary and Secondary Education to study the feasibility and advisability of requiring at least thirty minutes of daily recess for students in grades kindergarten through four and to submit a written report of findings and recommendations, including any recommendations for legislation relative to the issue, to the House Committee on Education not later than sixty days prior to the 2019 Regular Session of the Legislature.

HOUSE RESOLUTION NO. 32— BY REPRESENTATIVE COX

A RESOLUTION

To commend Pastor Major James Mayanja Sseruwagi of the Ugandan Military for his charitable work at Revive A Life Orphanage in Uganda.

HOUSE RESOLUTION NO. 33-

BY REPRESENTATIVE REYNOLDS
A RESOLUTION

To commend Rodolphe Fabre on his one hundredth birthday and for his military service.

HOUSE RESOLUTION NO. 34— BY REPRESENTATIVE COX

A RESOLUTION

To commend the Honorable Curtis W. McCoy upon his retirement as mayor of the city of Mansfield, Louisiana.

HOUSE RESOLUTION NO. 35-

USE RESOLUTION NO. 35—
BY REPRESENTATIVES BARRAS, ABRAHAM, ABRAMSON, AMEDEE, ANDERS, ARMES, BACALA, BAGLEY, BAGNERIS, BERTHELOT, BILLIOT, BISHOP, BOUIE, BRASS, CHAD BROWN, TERRY BROWN, CARMODY, CAPPENTER, GARY CARTER, ROBBY CARTER, STEVE CARTER, CHANEY, CONNICK, COUSSAN, COX, CREWS, CROMER, DAVIS, DEVILLIER, DUPLESSIS, DWIGHT, EDMONDS, EMERSON, FALCONER, FOIL, FRANKLIN, GAINES, GAROFALO, GISCLAIR, GLOVER, GUINN, HALL, JIMMY HARRIS, LANCE HARRIS, HAVARD, HAZEL, HENRY, HENSGENS, HILFERTY, HILL, HODGES, HOFFMANN, HOLLIS, HORTON, HOWARD, HUNTER, HUVAL, IVEY, JACKSON, JAMES, JEFFERSON, JENKINS, JOHNSON, JONES, JORDAN, NANCY LANDRY, TERRY LANDRY, LEBAS, LEGER, LEOPOLD, LYONS, MACK, MAGEE, MARCELLE, MARINO, MCFARLAND, MIGUEZ, DUSTIN MILLER, GREGORY MILLER, JAY MORRIS, JIM MORRIS, MUSCARELLO, NORTON, PEARSON, PIERRE, POPE, PUGH, PYLANT, RICHARD, SCHEXNAYDER, SEABAUGH, SHADOIN, SIMON, SMITH, STAGNI, STEFANSKI, STOKËS, TALBOT, THIBAUT, THOMAS, WHITE, WRIGHT, AND ZERINGUE

A RESOLUTION

A RESOLUTION

To commend the Honorable H. Eugene "Gene" Reynolds, and to express enduring gratitude for his outstanding contributions to Bossier and Webster parishes and the state of Louisiana, particularly during his tenure as a distinguished member of the Louisiana House of Representatives.

HOUSE RESOLUTION NO. 36—

BY REPRESENTATIVE DAVIS

A RESOLUTION

To urge and request the Legislature of Louisiana and future legislators of this state to take steps toward establishing programs and other incentives to assist and encourage first-time homebuyers to purchase homes in the state of Louisiana.

HOUSE RESOLUTION NO. 38-

BY REPRESENTATIVE LYON:

A RESOLUTION

To commend Louisiana State Trooper Carl Cavalier upon receiving the Medal of Valor Award for his selfless act of bravery.

HOUSE RESOLUTION NO. 39— BY REPRESENTATIVE BAGLEY

A RESOLUTION

To commend and congratulate John Stephens, Jr., of Logansport High School for being named the 2018 Male Athlete of the Year by the Shreveport Times.

HOUSE RESOLUTION NO. 40—
BY REPRESENTATIVES THOMAS, BILLIOT, BOUIE, GLOVER, HOFFMANN, AND DUSTIN MILLER

A RESOLUTION

To urge and request the Louisiana Department of Health to develop a report of certain data on the state's public-private partnership hospitals, and to submit the report to the legislature on a quarterly basis.

Page 81 HOUSE

12th Day's Proceedings - June 4, 2018

HOUSE RESOLUTION NO. 43—

BY REPRESENTATIVE FOIL

A RESOLUTION

To urge and request the Department of Transportation and Development to erect a traffic control signal on Perkins Road at Santa Maria Parkway.

HOUSE RESOLUTION NO. 44— BY REPRESENTATIVE NANCY LANDRY A RESOLUTION

To commend Jenna Conway for her years of service with the state Department of Education and to the children of Louisiana.

HOUSE RESOLUTION NO. 45— BY REPRESENTATIVE COX

A RESOLUTION

To urge and request the Department of Transportation and Development to create a task force to study the use of repurposed railroad tank cars as bridge culverts as a cost-saving measure.

HOUSE RESOLUTION NO. 46— BY REPRESENTATIVES LANCE HARRIS AND HAZEL A RESOLUTION

To express the condolences of the House of Representatives upon the death of Bishop Tom Fred "T.F." Tenney.

HOUSE RESOLUTION NO. 47— BY REPRESENTATIVE GLOVER

A RESOLUTION

To commend the good citizenship of Jason Elliott and others upon the completion of voluntary beautification efforts of the Old Morningsport Road and Ravendale Drive roundabout in north Shreveport also known as the North Highlands Roundabout.

HOUSE RESOLUTION NO. 48—

BY REPRESENTATIVE GLOVER

A RESOLUTION

To urge and request the Department of Transportation and Development to create a public input process to discuss the impact that completion of the Interstate 49 North priority project will have on the North Market Street Corridor.

HOUSE RESOLUTION NO. 49— BY REPRESENTATIVE DUPLESSIS

A RESOLUTION

To commend The Very Reverend Henry Julius Joseph Davis, Jr., SSJ, on the celebration of the twenty-fifth anniversary of his priestly ordination.

HOUSE RESOLUTION NO. 50—
BY REPRESENTATIVES GLOVER, BAGLEY, CARMODY, CREWS, HORTON, JEFFERSON, JENKINS, JIM MORRIS, NORTON, REYNOLDS, AND SEABAUGH

A RESOLUTION

To commend Anil Nanda, M.D., M.P.H., F.A.C.S., for his exemplary years of service to Louisiana State University Health Sciences Center Shreveport (LSU HSC-Shreveport) as a neurosurgery professor and department chair.

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

Privileged Report of the Committee on Enrollment

June 4, 2018

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. 1— BY REPRESENTATIVE HENRY

AN ACT

Making annual appropriations for Fiscal Year 2018-2019 for the ordinary expenses of the executive branch of state government, pensions, public schools, public roads, public charities, and state institutions and providing with respect to the expenditure of said appropriations.

HOUSE BILL NO. 3— BY REPRESENTATIVE ABRAMSON

AN ACT To enact the Omnibus Bond Authorization Act of 2018, relative to the implementation of a five-year capital improvement program; to provide for the repeal of certain prior bond authorizations; to provide for new bond authorizations; to provide for authorization and sale of such bonds by the State Bond Commission; to provide relative to the submission of capital outlay applications; to provide with respect to the resubmission of certain capital outlay budget requests; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 13— 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 corporate income tax; to provide relative to certain exclusions, exemptions, and deductions; to provide for the effectiveness of reductions; to provide for applicability; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 17-

BY REPRESENTATIVES FOIL AND FALCONER

AN ACT

To amend and reenact R.S. 47:315.1(A) and 339(A)(2) and (B)(3) and to enact R.S. 47:301(4)(m) and 302(W)(6), relative to sales and use tax; to provide with respect to collection and reporting of sales and use taxes; to provide for the definition of dealer; to provide for certain state sales and use tax refunds; to provide for effectiveness; and to provide for related matters.

HOUSE BILL NO. 18— BY REPRESENTATIVE JACKSON

AN ACT
To amend and reenact R.S. 47:33(A)(5) and 297.8(A) and Section 4
of Act No. 109 of the 2015 Regular Session of the Legislature, to enact R.S. 47:33(A)(7), relative to individual income tax credits and deductions; to repeal provisions providing for an increase in the credit for taxes paid to other states; to limit the amount of the credit; to authorize a deduction of income taxes paid to other states under certain circumstances; to increase the earned income tax credit under certain circumstances; to provide for effectiveness; and to provide for related matters.

HOUSE BILL NO. 28— BY REPRESENTATIVE ABRAMSON

AN ACT

To appropriate funds from certain sources in specific amounts for the making of supplemental appropriations to the capital outlay budget for Fiscal Year 2018-2019; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 29—

BY REPRESENTATIVE HENRY

AN ACT

To appropriate funds and to make certain reductions from certain sources to be allocated to designated agencies and purposes in specific amounts for the making of supplemental appropriations

Page 82 HOUSE

12th Day's Proceedings - June 4, 2018

and reductions for said agencies and purposes for Fiscal Year 2017-2018; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 33— BY REPRESENTATIVE HENRY

To appropriate funds for Fiscal Year 2018-2019 to make supplemental appropriations to defray the expenses of the legislature, including the House of Representatives and the Sente the Legislative Auditor, the Legislative Fiscal Office. Senate, the Legislative Auditor, the Legislative Fiscal Office, the Legislative Budgetary Control Council, and the Louisiana State Law Institute; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 34—
BY REPRESENTATIVES HENRY, CHAD BROWN, HALL, JIMMY HARRIS, HUNTER, JACKSON, JEFFERSON, JENKINS, JOHNSON, STAGNI, AND STEFANSKI

AN ACT
To appropriate funds for Fiscal Year 2018-2019 to make supplemental appropriations to defray the expenses of the Louisiana Judiciary; 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.