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
Abraham Lyons
Gaines Mack
Abramson Magee
Garofalo Marcelle
Amedee Marino
Gisclair
Anders
Armes
Guinn
Hubbard
Miguez
Bacala
Bagley
Harris, J.
Bagnis
Harris, L.
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
Hual
Seabaugh
Connick
Ivey
Shadoin
Coussan
Jackson
Simon
Cox
James
Smith
Crews
Jefferson
Stagni
Cromer
Jenkins
Stefanski
Davis
Johnson
Stokes
DeVillier
Jones
Thibaut
Duplessis
Jordan
Thomas
Dwight
Landry, N.
Edmonds
Landry, T.
Emerson
LeBus

Falconer
Leger
Zeringue

Total - 104

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

Prayer

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
(hereinafter "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 Vetoes

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

HOUSE BILL NO. 229—
BY REPRESENTATIVE BACALA

A RESOLUTION
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.
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 Session

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. 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.

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 Session

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. 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...
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 No. 462 of the 2018 Regular Session. This bill eliminates the ability of local governments
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 follows:

**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 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:
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 Vender 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 FINANCE:
State General Fund (Direct) $ 65,534,971
Federal Funds $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 $ 9,704,696
Federal Funds $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 Deductions 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"
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 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 (28) Discretionary Expenditures $ 2,443,830
Central/Southwest Region Program
Authorized Positions (43) Discretionary Expenditures $ 4,202,900
Southeast Region Program
Authorized Positions (43) Discretionary Expenditures $ 4,087,150
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
<table>
<thead>
<tr>
<th>Schedule</th>
<th>Department/Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>10-360</td>
<td>Office of Child &amp; Family Services</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
<tr>
<td>SCHEDULE 11</td>
<td>Department of Natural Resources</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the Department of Natural Resources for restoration of funding $ 2,111,043</td>
</tr>
<tr>
<td>SCHEDULE 14</td>
<td>Louisiana Workforce Commission</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the Louisiana Workforce Commission for restoration of funding $ 1,792,398</td>
</tr>
<tr>
<td>SCHEDULE 17</td>
<td>Department of Civil Service</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the Department of Civil Service for restoration of funding $ 1,213,245</td>
</tr>
<tr>
<td>SCHEDULE 19</td>
<td>Higher Education</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to Higher Education for restoration of funding $ 70,379,221</td>
</tr>
<tr>
<td>19-671</td>
<td>Board of Regents</td>
</tr>
<tr>
<td></td>
<td>Payable out of State General Fund (Direct) to the Board of Regents for public institutions of higher education $ 25,680,922</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
<tr>
<td>19-615</td>
<td>Southern University Board of Supervisors</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the Southern University Board of Supervisors to facilitate and complete accreditation $ 3,200,000</td>
</tr>
<tr>
<td></td>
<td>Special Schools and Commissions</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to Special Schools and Commissions for restoration of funding $ 9,783,880</td>
</tr>
<tr>
<td></td>
<td>Department of Education</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the Department of Education for restoration of funding $ 26,816,627</td>
</tr>
<tr>
<td>19-681</td>
<td>Subgrantee Assistance</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to Student - Centered Goals Program for the Student Scholarships For Educational Excellence Program $ 2,100,000</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the Student-Centered Goals Program for the Child Care Assistance Program $ 10,000,000</td>
</tr>
<tr>
<td>19-697</td>
<td>Nonpublic Educational Assistance</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the Required Services Program $ 8,357,204</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the School Lunch Salary Supplement Program $ 7,002,614</td>
</tr>
<tr>
<td>SCHEDULE 20</td>
<td>Other Requirements</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to Other Requirements for restoration of funding $ 23,132,392</td>
</tr>
<tr>
<td>20-451</td>
<td>Local Housing of State Adult Offenders</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the Local Housing of Adult Offenders Program for parole holds $ 10,000,000</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the Transitional Work Program $ 4,976,775</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the Local Housing of Adult Offenders Program $ 29,136,125</td>
</tr>
<tr>
<td>20-906</td>
<td>District Attorneys and Assistant District Attorneys</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
<tr>
<td>20-966</td>
<td>Supplemental Payments to Law Enforcement Personnel</td>
</tr>
<tr>
<td></td>
<td>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</td>
</tr>
</tbody>
</table>

**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"
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. 7, 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 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 Program to restore funding to the Matching Grants Program $ 1,360,000"

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 5, 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"
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:
"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 7 and 8, 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.

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.

**ROLL CALL**

The roll was called with the following result:

**YEAS**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Mr. Speaker</td>
<td>Foil</td>
<td>Mack</td>
</tr>
<tr>
<td>Abraham</td>
<td>Garofalo</td>
<td>Magee</td>
</tr>
<tr>
<td>Abramson</td>
<td>Glisclair</td>
<td>Marino</td>
</tr>
<tr>
<td>Amedee</td>
<td>Guinn</td>
<td>McFarland</td>
</tr>
<tr>
<td>Anders</td>
<td>Harris, J.</td>
<td>Miguez</td>
</tr>
<tr>
<td>Bacala</td>
<td>Harris, L.</td>
<td>Miller, G.</td>
</tr>
<tr>
<td>Bagley</td>
<td>Havard</td>
<td>Morris, J.</td>
</tr>
<tr>
<td>Bagnéris</td>
<td>Hazel</td>
<td>Morris, J.</td>
</tr>
<tr>
<td>Berthelot</td>
<td>Henry</td>
<td>Muscarello</td>
</tr>
<tr>
<td>Billiot</td>
<td>Hensgens</td>
<td>Norton</td>
</tr>
<tr>
<td>Brass</td>
<td>Hillferty</td>
<td>Pearson</td>
</tr>
<tr>
<td>Brown, T.</td>
<td>Hill</td>
<td>Pope</td>
</tr>
<tr>
<td>Carmody</td>
<td>Hodges</td>
<td>Pugh</td>
</tr>
<tr>
<td>Carpenter</td>
<td>Hoffmann</td>
<td>Pylant</td>
</tr>
<tr>
<td>Carter, G.</td>
<td>Hollis</td>
<td>Reynolds</td>
</tr>
<tr>
<td>Carter, S.</td>
<td>Horton</td>
<td>Richard</td>
</tr>
<tr>
<td>Chaney</td>
<td>Howard</td>
<td>Schexnayder</td>
</tr>
<tr>
<td>Connick</td>
<td>Huval</td>
<td>Seabaugh</td>
</tr>
<tr>
<td>Coussan</td>
<td>Ivey</td>
<td>Simon</td>
</tr>
<tr>
<td>Crews</td>
<td>Jackson</td>
<td>Stagni</td>
</tr>
<tr>
<td>Cromer</td>
<td>Jefferson</td>
<td>Stefanski</td>
</tr>
<tr>
<td>Davis</td>
<td>Johnson</td>
<td>Stokes</td>
</tr>
<tr>
<td>De'Villier</td>
<td>Jordan</td>
<td>Talbot</td>
</tr>
<tr>
<td>Dwight</td>
<td>Landry, N.</td>
<td>Thibaut</td>
</tr>
<tr>
<td>Edmonds</td>
<td>LeBais</td>
<td>Thomas</td>
</tr>
<tr>
<td>Emerson</td>
<td>Leger</td>
<td>Wright</td>
</tr>
<tr>
<td>Glover</td>
<td>Landry, T.</td>
<td>White</td>
</tr>
<tr>
<td>Falconer</td>
<td>Lyons</td>
<td>Zeringue</td>
</tr>
</tbody>
</table>

Total - 81

**NAYS**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Armes</td>
<td>Hall</td>
<td>Marcelle</td>
</tr>
<tr>
<td>Brown, C.</td>
<td>Hunter</td>
<td>Miller, D.</td>
</tr>
<tr>
<td>Duplessis</td>
<td>James</td>
<td>Pierre</td>
</tr>
<tr>
<td>Franklin</td>
<td>Jenkins</td>
<td>Shadoin</td>
</tr>
<tr>
<td>Gaines</td>
<td>Jones</td>
<td>Smith</td>
</tr>
<tr>
<td>Glover</td>
<td>Landry, T.</td>
<td>White</td>
</tr>
<tr>
<td>Total</td>
<td>18</td>
<td></td>
</tr>
</tbody>
</table>

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 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 ""Section 5."

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
Carmody - Hodges
Carpenter - Hoffmann
Carter, G. - Hollis
Carter, R. - Horton
Carter, S. - Howard
Chaney - Hunter
Connick - Huval
Coussan - Ivey
Cox - Jackson
Crews - James
Cromer - Jefferson
Davis - Jenkins
DeVillier - Johnson
Duplessis - Jones
Dwight - Jordan
Edmonds - Landry, N.
Emerson - Landry, T.
Falconer - LeBas
Foil - Leger

Total - 101

NAYS
Brown, T. - Hill
Carmody - Hodges
Carpenter - Hoffmann
Carter, G. - Hollis
Carter, R. - Horton
Carter, S. - Howard
Chaney - Hunter
Connick - Huval
Coussan - Ivey
Cox - Jackson
Crews - James
Cromer - Jefferson
Davis - Jenkins
DeVillier - Johnson
Duplessis - Jones
Dwight - Jordan
Edmonds - Landry, N.
Emerson - Landry, T.
Falconer - LeBas
Foil - Leger

Total - 0

ABSENT
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-Eight"

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 be rejected.
ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker Foil Leopold
Abraham Franklin Lyons
Abramson Gaines Mack
Amedee Garofalo Marcella
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 Shadoim
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 LeBus Wright
Falconer Leger Zeringue

Total - 102

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 2, line 7, after "R.S. 47:33(A)(5)" insert "and 297.8(A)"

AMENDMENT NO. 2

On page 2, 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 Franklin LeBas
Anders Gaines Leger
Armes Gisclair Lyons
Bagneris Glover Marcell
Billiot Hall Marino
Bishop Harris, J. Miller, D.
Bouie Hoffmann Norton
Brown, C. Hunter Pierre
Brown, T. Jackson Reynolds
Brass Hendess Stagni
Brown, C. Hunter
Brown, C. Hunter
Carpenter James Shadoin
Carter, R. Jenkins Thibaut
Chaney Johnson White
Cox Jordan
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
Total - 53

ABSENT

Ivey Morris, Jay
Total - 2

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 (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.

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), 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, line 14, delete "R.S. 47:301(16)(o)(i)" and insert "R.S. 47:301(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
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 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 coextensive 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
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.

(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 not limited 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
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, 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 "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
Carter, G. Hollis Schexnayder
Carter, R. Horton Seabaugh
Carter, S. Huval Shadoin
Chaney Ivey Simon
Connick Jackson Smith
Cox Jefferson Stefanski
Crews Jenkins Stokes
Cromer Johnson Talbot
Davis Jones Thibaut
DeVillier Jordan Thomas
Duplessis Landry, N. Wright
Dwight Landry, T. Zeringue
Edmonds LeBas
Emerson Leger
Total - 97

NAYS
Glover Marcelele White
Hunter Miller, D.
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.
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 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 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

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 Senator 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

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 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
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(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 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 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.

A.(1) 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.
(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).


(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:
(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, audits, 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 on 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(I).

(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(F).

§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.

§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) Search and aggregate debt from multiple fiscal years.

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) 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).

(3) The name of the recipient of the incentive expenditure.

(4) The corporate domicile of such recipient.

(5) The estimated net new jobs and/or payroll.

(6) The estimated total capital investment or estimated total Louisiana expenditures, whichever is relevant based on the incentive expenditure program being reported on.

(7) The annual and total estimated value of the benefits to such recipient.

(8) The official forecast of the incentive expenditure forecast adopted by the Revenue Estimating Conference.

(9) 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.

§16.10. Duties of the commissioner relative to the performance 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 on 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.
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

A. 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.

B. 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.

C. The commissioner shall report agency noncompliance with this Subpart to the Joint Legislative Committee on the Budget on at least a quarterly basis.

D.(1) 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.

E. 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 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
Abraham Franklin Magee
Abramson Gaines Marcele
Anders Garofalo Marino
Armes Gisclair McFarland
Bacula 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 Shadoi
Carter, S. Jackson Simon
Chaney James Smith
Connick Jefferson Stagni
Coussan Jenkins Stefanoski
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

ABSENT

Dwight Havad Miller, D.
Guinn Henry Morris, Jay
Harris, L. Hill Richard
Total - 9

The Chair declared the above bill was finally passed.
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 relative to 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 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 the information which shall be excluded from the website; to provide relative to 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:

"D. 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
Anders Gisclair Miguez
Armes Glover Miller, D.
Bacala Hall Miller, G.
Bagley Harris, J. Morris, Jim
Bagneris Havard Muscarello
Berthélot Hazel Norton
Billiot Henry Pearson
Bishop Hilferty Pope
Bouie Hill Pugh
Brass Hodges Pylant
Brown, C. Hoffmann Reynolds
Brown, T. Horton Richard
Carmody Howard Schexnayder
Carter, G. Hunter Sebaugh
Carter, R. Huval Shadooin
Carter, S. Ivey Simon
Chaney James Smith
Connick Jefferson Stagni
Coussan Jenkins Stefaniski
Cox Johnson Stokes
Crews Jones Talbot
Davis Jordan Thomas
De Villier Landry, N. Thibaut
Duplissis Landry, T. Thomas
Edmonds LeBas Wright
Emerson Leger Zeringue
Falconer Leopold Zeringue
Foil Lyons
Total - 97

NAYS

Total - 0

ABSENT

Cromer Hensgens McFarland
Dwight Jackson Marcell
Harris, L. Marcelle McFarland
Total - 7

The Chair declared the above bill was finally passed.

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.

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

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

2. That House Floor Amendment No. 4 proposed by Representative Abramson and adopted by the House of Representatives on May 28, 2018, be adopted.
3. 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  Foi  Magee
Abraham  Franklin  Marcelle
Abramson  Gaines  Marino
Amedee  Garofalo  McFarland
Anders  Gourair  Miller, D.
Armes  Glover  Miller, G.
Bagala  Guinn  Morris, Jay
Bagley  Hall  Morris, Jim
Bagneris  Harris, J.  Muscarello
Berthelot  Havard  Norton
Billiot  Hazel  Pearson
Bishop  Henry  Pierre
Bouie  Hensgens  Pope
Brass  Hilferty  Pugh
Brown, C.  Hill  Seabaugh
Brown, T.  Hodges  Shadoin
Carmody  Hoffmann  Simon
Carpenter  Hollis  Smith
Carter, G.  Horton  Seabaugh
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  Zeringue
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:
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. 47:339(A)(2)" 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 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.
ROLL CALL
The roll was called with the following result:

YEAS
Mr. Speaker Falconer
Abraham Leopold
Abraham Franklin
Amedee Lyons
Anders Magee
Armes Marcelle
Bacala Marino
Bagneris McFarland
Berthelot Miller, D.
Billiot Miller, G.
Bishop Muscarello
Bouie Norton
Brass Pearson
Brown, C. Pope
Brown, T. Pierre
Carmody Pugh
Carter, G. Reynolds
Carter, R. Richard
Carter, S. Pugh
Carmody Pylant
Coussan Sechsnayder
Cox Smith
Cox Stagni
Cromer Stefanski
Cromer Stokes
Davis Talbot
DeVillier Thibaut
Duplessis Thomas
Dwight Wright
Edmonds Wright
Emerson Zeringue
Total - 96

NAYS
Mr. Speaker Foil
Abraham Garofalo
Amedee Harris, L.
Bacala Havard
Berthelot Hazel
Bishop Henry
Carmody Pugh
Carter, S. Pylant
Crews Sechsnayder
Cromer Seabaugh
Davis Simon
DeVillier Stefanski
Dwight Talbot
Edmonds Thomas
Emerson Wright
Falconer Zeringue
Total - 52

ABSENT
Bagley
Glover
Hunter
Total - 7

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

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


ROLL CALL
The roll was called with the following result:

YEAS
Abramson Leger
Anders Leopold
Armes Lyons
Bagneris Magee
Billiot Marcelle
Bouie Marino
Brass Hoffman
Brown, C. Hunter
Brown, T. Ivey
Carpenter Jackson
Carter, G. James
Carter, R. Jeffrey
Chaney Jenkins
Connick Johnson
Cox Jones
Duplessis Jordan
Gaines LeBas
Total - 52

NAYS
Mr. Speaker Foil
Abraham Garofalo
Amedee Harris, L.
Bacala Havard
Berthelot Hazel
Bishop Henry
Carmody Pugh
Carter, S. Pylant
Crews Sechsnayder
Cromer Seabaugh
Davis Simon
DeVillier Stefanski
Dwight Talbot
Edmonds Thomas
Emerson Wright
Falconer Zeringue
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."
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) 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) 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


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.
Carter, S.
Chaney
Connick
Coussan
Cox
Crews
Cromer
Davis
DeVillier
Duplessis
Dwight
Edmonds
Emerson
Falconer

Leopold
Lyons
Mack
Marcelle
Marino
McFarland
Miguez
Miller, D.
Miller, G.
Morris, Jay
Morris, Jim
Muscarello
Norton
Pearson
Pierre
Pope
Pugh
Pylant
Reynolds
Richard
Schexnayder
Seabaugh
Shadoin
Simon
Smith
Stagni
Stefanski
Stokes

NAYS

Total - 102

NAYS

Total - 0

ABSENT

Hensgens
Magee

Total - 2

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


ROLL CALL

The roll was called with the following result:

YEAS

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

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, S.  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  
Foil  Miller, G.

Total - 54

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
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"

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 Marino
Armes Glover McFarland
Bacala Guinn Miguez
Bagley Hall Miller, D.
Bagnier 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

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:
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 LÉGER
AN ACT
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. 1
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 (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) 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 not restricted to 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 coextensive with those of the state.

*                     *                     *
(16)
For purposes of the imposition of the sales and use tax levied by the state under R.S. 47:302, 321, and 321, 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)(t), Subitem (3)(t)(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(6)(m) of 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 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(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 to make 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 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 (n) 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 2.2 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)(b)

(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(14)(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 for 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)(i) 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(18)(a).

(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)(j) and (10)(j)(b)(b).

(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)(a)(ii).

(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(18)(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) Sales 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)(i).

(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)(R).

(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(7)(b).

(46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(b).

(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(3)(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)(e).

(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)(l).

(63) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(I).

(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)(g).

(67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(a).

(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(3)(c) of the Internal Revenue Code as provided in R.S. 47:301(3)(c) of the Internal Revenue Code as provided in R.S. 47:301(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 DoddBrumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(ii) and (18)(e)(ii).

(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)(f).

(72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(f).

(73) Sales of medical devices as provided in R.S. 47:305(D)(1)(j).

(74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(j).

(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)(j).

(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)(12).

(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 liquefied 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. 47:305.13.

(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(3)(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 for development of minerals as provided in R.S. 47:301(4).

(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)(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)(r)(n)(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.

(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, 2005, 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, operable, 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)(i) through (t) 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)(l).

(10) Installation of oil field board roads as provided in R.S. 47:301(3)(g).

(11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(b).

(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)(b).

(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)(k).

(19) Apheresis 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)(i).and (18)(c).in

(27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(11) and (10)(c)(i)(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. 47:301(16)(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)(j).

(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(13)(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.

(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(10)(o).

(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)(j), (10)(q)(ii), and (18)(q)(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(7)(j), (10)(q)(ii), and (18)(q)(ii).

(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(1)(1)(k).

(72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(1)(1)(l).

(73) Sales of medical devices as provided in R.S. 47:305(1)(1)(s).

(74) Sales of dental devices and materials as provided in R.S. 47:305(1)(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(1)(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(1)(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(1)(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 licenced commercial fishermen as provided in R.S. 47:305.20.

(84) Sales of butane, propane, or other liquefied 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. 47:305.13.

(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)(i).

(91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration or development of minerals as provided in R.S. 47:305(1).

(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).

(100) 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)(n)(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 one-third of 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 one-third of 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 in Chapter 2 of this Subtitle; the levy of the tax to be as follows:

(1) At the rate of one-third of 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 one-third of 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 one-third of 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)(l).
(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)(b).

(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)(g).

(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(10)(g).

(21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(10)(j) and (18)(b)(i).

(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)(f), 10(10)(p), and 18(1)(c).

(24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(10)(l).

(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)(ii) and 18(1)(a)(ii).

(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)(a)(ii) and 18(1)(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(3)(a).

(34) Work product of certain professionals as provided in R.S. 47:301(16)(c).

(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(1)(m).

(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) Purchase of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).

(43) Sale 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 sales price for the printing of a news publication as provided in R.S. 47:301(3)(b).

(46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(b).

(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)(a)(aa).

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

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

(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.

(59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.30(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)(l).

(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(7)(g).

(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)(j), (10)(q)(ii), and (18)(g)(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)(g)(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 for 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)(m).

(74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(n).

(75) Sales or use of adaptive driving equipment and motor vehicle modifications 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)(1).

(77) 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).

(78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.

(79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.

(80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.

(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.

(83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.

(84) Sales of butane, propane, or other liquefied petroleum gases for private, residential consumption as provided in R.S. 47:305.

(85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.

(86) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.

(87) Sales and purchases by qualified radiation therapy treatment centers as provided in R.S. 47:305.

(88) Sales and purchases by qualified radiation therapy treatment centers as provided in R.S. 47:305.

(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)(ii).

(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.

(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.

(94) Sales of gasohol as provided in R.S. 47:305.

(95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.

(96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.
(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(D)(2).

(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)(i)(aa).

(99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(i)(bb) and (cc).

(100) Purchase of consumables by paper and wood manufacturers and loggers as provided in R.S. 47:301(3)(k).

(101) 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).

(102) Purchases by a nonprofit electric cooperative as provided in R.S. 1:425.

(103) 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(13)(f)(bb) based on being assigned a North American Industrial Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.

(104) The sales tax holidays as established under R.S. 47:305.54 and 305.62.

(105) Sales of tangible personal property and services at certain public facilities as established under R.S. 35:307 and 468.

J. The provisions of Subsection I shall supersede 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 applicable, 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)(a) through (f) 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)(j), 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. 47:305.10.

(9) Installation of oil field board roads as provided in R.S. 47:301(3)(g).

(10) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(f)(c) and (14)(h).

(11) Property purchased for exclusive use outside the state as provided in R.S. 47:305.

(12) Sales, leases, or rentals of tangible personal property paid for or under the provisions of Medicare as provided in R.S. 47:315.3.

(13) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).

(14) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(g).

(15) Sales of food by a youth-serving organization chartered by the United States government and its agencies as provided in R.S. 47:301(10)(f).

(16) Sales of food from a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(ii).

(17) Materials used in the collection of blood as provided in R.S. 47:301(16)(c).
(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)(g).

(31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(b).

(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 into this state, or produced or manufactured in this state, for export as provided in R.S. 47:305(E).

(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 nonprofit 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)(l).

(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) Sales of food items for school lunch and breakfast programs by a nonprofit elementary or secondary school as provided in R.S. 47:301(10)(dd).

(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 newspaper as provided in R.S. 47:301(5)(h).

(46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(b).

(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)(10)(aa).

(50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:305(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(13)(c).

(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(13)(c).

(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.

(58) 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).

(59) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).

(60) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

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

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

(63) 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)(k).

(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 301(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(j), (10)(q)(u), and (15)(g)(j).

(69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 301(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(q)(i) and (15)(g)(j).

(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. 47:301(14)(j)(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)(o).

(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)(g).

(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. 47:305.13.

(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)(D).

(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)(j)(j).

(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(1).

(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)(j)(v).

(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)(i)(aa).

(99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).

(100) 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)(j)(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)(j)(ii)(bb) based on being
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)."

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(16)(f),(13)(k) and (28)(f)."

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. 47:301(10)(g) 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)."

(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)(f)."

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 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, 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. 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 11, line 36, change "one-third" to "one-half".

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 11, line 42, change "one-third" to "one-half".

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, line 6, 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 42, 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 12, line 12, change "2023" to "2025".

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 12, line 13, delete lines 45 through 48, and insert:

"E. The provisions of this Section shall be inapplicable, inoperative, and of no effect after June 30, 2025."
"(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(1) and (i)(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.
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.
Chaney
Connick
Cox
Cromer
Duplessis
Foil
Total - 63

NAYS

Mr. Speaker
Abramson
Amedee
Bacala
Berthelot
Bishop
Coussan
Crews
Davis
DeVillier
Dwright
Edmonds
Emerson
Falconer
Total - 41

ABSENT

Total - 0

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 FINANCE:
State General Fund (Direct) $ 65,534,971
Federal Funds $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."

AMENDMENT NO. 7

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

"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: $ 74,276,902

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 $23,984,126 for the Payments to Private Providers Program."

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.
Louisiana Medical Assistance Trust Fund $ 9,704,696
Federal Funds $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 Deductions from the Higher Education Initiatives Fund to the Louisiana Office of Student Financial Assistance Program for the GOYouth 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 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:

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

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
<table>
<thead>
<tr>
<th>Schedule</th>
<th>Department</th>
<th>Payable out of</th>
<th>Direct/General Fund</th>
<th>Restoration of Funding</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>04-139</td>
<td>Secretary of State</td>
<td>State General Fund</td>
<td>Direct</td>
<td>$6,484,890</td>
<td></td>
</tr>
<tr>
<td>04-141</td>
<td>Office of the Attorney General</td>
<td>State General Fund</td>
<td>Direct</td>
<td>$3,600,506</td>
<td></td>
</tr>
<tr>
<td>04-146</td>
<td>Lieutenant Governor</td>
<td>State General Fund</td>
<td>Direct</td>
<td>$186,259</td>
<td></td>
</tr>
<tr>
<td>04-160</td>
<td>Agriculture and Forestry</td>
<td>State General Fund</td>
<td>Direct</td>
<td>$3,223,154</td>
<td></td>
</tr>
<tr>
<td>05</td>
<td>Economic Development</td>
<td>State General Fund</td>
<td>Direct</td>
<td>$4,327,135</td>
<td></td>
</tr>
<tr>
<td>06-261</td>
<td>Office of the Secretary</td>
<td>State General Fund</td>
<td>Direct</td>
<td>$6,737,022</td>
<td></td>
</tr>
<tr>
<td>08-400</td>
<td>Corrections - Administration</td>
<td>State General Fund</td>
<td>Direct</td>
<td>$21,690,000</td>
<td></td>
</tr>
<tr>
<td>08-407</td>
<td>Winn Correctional Center</td>
<td>State General Fund</td>
<td>Direct</td>
<td>$2,740,000</td>
<td></td>
</tr>
<tr>
<td>08-408</td>
<td>Allen Correctional Center</td>
<td>State General Fund</td>
<td>Direct</td>
<td>$1,022,000</td>
<td></td>
</tr>
<tr>
<td>08-403</td>
<td>Office of Juvenile Justice</td>
<td>State General Fund</td>
<td>Direct</td>
<td>$22,030,081</td>
<td></td>
</tr>
</tbody>
</table>

**EXPENDITURES:**

<table>
<thead>
<tr>
<th>Region Program</th>
<th>Authorized Positions</th>
<th>Discretionary Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>North Region</td>
<td>(28)</td>
<td>$2,443,830</td>
</tr>
<tr>
<td>Central/Southwest Region</td>
<td>(43)</td>
<td>$4,202,900</td>
</tr>
<tr>
<td>Southeast Region</td>
<td>(43)</td>
<td>$4,087,150</td>
</tr>
</tbody>
</table>

**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
<table>
<thead>
<tr>
<th>Schedule</th>
<th>Department</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10</td>
<td>Department of Children and Family Services</td>
<td>Payable out of the State General Fund (Direct) to the Department of Children and Family Services for restoration of funding</td>
<td>$34,712,518</td>
</tr>
<tr>
<td></td>
<td><strong>10-360 Office of Children and Family Services</strong></td>
<td>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</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>11</td>
<td>Department of Natural Resources</td>
<td>Payable out of the State General Fund (Direct) to the Department of Natural Resources for restoration of funding</td>
<td>$2,111,043</td>
</tr>
<tr>
<td>14</td>
<td>Louisiana Workforce Commission</td>
<td>Payable out of the State General Fund (Direct) to the Louisiana Workforce Commission for restoration of funding</td>
<td>$1,792,398</td>
</tr>
<tr>
<td>17</td>
<td>Department of Civil Service</td>
<td>Payable out of the State General Fund (Direct) to the Department of Civil Service for restoration of funding</td>
<td>$1,213,245</td>
</tr>
<tr>
<td>19</td>
<td>Higher Education</td>
<td>Payable out of the State General Fund (Direct) to Higher Education for restoration of funding</td>
<td>$70,379,221</td>
</tr>
<tr>
<td></td>
<td><strong>19-671 Board of Regents</strong></td>
<td>Payable out of State General Fund (Direct) to the Board of Regents for public institutions of higher education</td>
<td>$25,680,922</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) for the Office of Student Financial Assistance Program for the Taylor Opportunity Program for Students (TOPS)</td>
<td></td>
<td>$88,368,592</td>
</tr>
<tr>
<td></td>
<td><strong>19-615 Southern University Board of Supervisors</strong></td>
<td>Payable out of the State General Fund (Direct) to the Southern University Board of Supervisors to facilitate and complete accreditation</td>
<td>$3,200,000</td>
</tr>
<tr>
<td></td>
<td><strong>Special Schools and Commissions</strong></td>
<td>Payable out of the State General Fund (Direct) to Special Schools and Commissions for restoration of funding</td>
<td>$9,783,880</td>
</tr>
<tr>
<td>20</td>
<td>Education</td>
<td>Payable out of the State General Fund (Direct) to the Department of Education for restoration of funding</td>
<td>$26,816,627</td>
</tr>
<tr>
<td></td>
<td><strong>19-681 Subgrantee Assistance</strong></td>
<td>Payable out of the State General Fund (Direct) to Student-Centered Goals Program for the Student Scholarships For Educational Excellence Program</td>
<td>$2,100,000</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the Student-Centered Goals Program for the Child Care Assistance Program</td>
<td></td>
<td>$10,000,000</td>
</tr>
<tr>
<td></td>
<td><strong>19-697 Nonpublic Educational Assistance</strong></td>
<td>Payable out of the State General Fund (Direct) to the Required Services Program</td>
<td>$8,357,204</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the School Lunch Salary Supplement Program</td>
<td></td>
<td>$7,002,614</td>
</tr>
<tr>
<td>20</td>
<td>Other Requirements</td>
<td>Payable out of the State General Fund (Direct) to Other Requirements for restoration of funding</td>
<td>$23,132,392</td>
</tr>
<tr>
<td></td>
<td><strong>20-451 Local Housing of State Adult Offenders</strong></td>
<td>Payable out of the State General Fund (Direct) to the Local Housing of Adult Offenders Program for parole holds</td>
<td>$10,000,000</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the Transitional Work Program</td>
<td></td>
<td>$4,976,775</td>
</tr>
<tr>
<td></td>
<td>Payable out of the State General Fund (Direct) to the Local Housing of Adult Offenders Program</td>
<td></td>
<td>$29,136,125</td>
</tr>
<tr>
<td></td>
<td><strong>20-906 District Attorneys and Assistant District Attorneys</strong></td>
<td>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</td>
<td>$25,809,713</td>
</tr>
<tr>
<td></td>
<td><strong>20-966 Supplemental Payments to Law Enforcement Personnel</strong></td>
<td>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</td>
<td>$980,000</td>
</tr>
</tbody>
</table>

**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."

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 2, line 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 ($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. 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 4, line 7, delete "$8,557,000" and insert "$4,557,000"

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 5, 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 7, delete "$58,557,000" 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 5, 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"

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:

"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 Foil Magee
Abraham Garofalo Marino
Abramson Gisclair McFarland
Amedee Guinn Miguez
Anders Harris, L. Morris, Jay
Bagala Havard Morris, Jim
Bagley Hazel Muscarello
Berthelot Henry Pearson
Billiot Hensgens Pope
Bishop Hilferty Pugh
Brown, T. Hill Pylant
Carmody Hodges Reynolds
Carter, S. Hoffmann Richard
Connick Hollis Schexnayder
Coussan Howard Simon
Cromer Huval Stagni
Davis Johnson Stokes
DeVillier Landry, N. Talbot
Dwight LeBas Thomas
Edmonds Leger White
Emerson Leopold Wright
Falconer Mack Zeringue
Total - 66

NAYS

Armes Gaines Landry, T.
Bagneris Glover Lyons
Boddie 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 Shadoian
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 20, 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"
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
Boite                          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                     Stefaniski
Croemer                        Johnson                    Stokes
Davis                          Jones                       Talbot
DeVillier                      Jordan                     Thibaut
Duplessis                      Landry, N.                  Thomas
Dwight                         Landry, T.                  White
Edmonds                        LeBas                      Wright
Emerson                        Leger                       Zeringue
Total - 99

NAYS

Hunter                        Smith
Total - 2

ABSENT

Gaines                        Harris, L.                  Miller, D.
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 Senate.

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:

1. That the set of Senate Committee Amendments by the Senate Committee on Revenue and Fiscal Affairs (#200) be adopted.
2. That the set of Senate Floor Amendments by Senator Morrell (#238) be adopted.
3. That the set of Senate Floor Amendments by Senator Martiny (#318) be adopted.
4. That the set of Senate Floor Amendments by Senator Morrell (#309) be rejected.
5. That Senate Floor Amendment Nos. 1 through 5 and 11 through 15 by Senator Allain (#212) be adopted.
6. That Senate Floor Amendment Nos. 6 through 10 by Senator Allain (#212) be rejected.
7. 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 Guerrero Pearson
Bagley Harris, L. Pugh
Berthelot Hazel Pylant
Bishop Henry Reynolds
Brown, T. Hensgens Richard
Carmody Hill Schexnayder
Carter, R. 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
Armns 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 Sebaugh
Crews Jefferson Shadoe
Davis Jenkins Simon
Duplessis Johnson Smith
Edmonds Jonee Stagni
Emerson Jordan Thibaut
Falconer Landry, T. White
Franklin LeBas Wright
Gaines Leger Zeringue
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:
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:

1. 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.

(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.

(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.

(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.

†† †† (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.

†† †† (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.

†† †† (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 dollars 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


ROLL CALL

The roll was called with the following result:

YEAS

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

Total - 101

NAYS

Carter, S. Hunter

Total - 2

ABSENT

Morris, Jim

Total - 1

The Conference Committee Report was adopted.

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—
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) 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 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 not limited 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) 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 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) 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 January 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(A)(5)(b) shall be applicable, operable, and effective from July 1, 2009, 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) shall be applicable, operable, and effective for all taxable periods beginning on or after July 1, 2007, 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 June 30, 2018, there shall be no exemptions and no exclusions 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 (o) 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 2.2 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)(l).

(10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).

(11) Exchanges involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(b).

(12) Property purchased for exclusive use outside the state as provided in R.S. 47:301:10.

(13) Sales, leases, or rentals of tangible personal property paid for or under the provisions of Medicare as provided in R.S. 47:313.3.

(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)(c).

(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)(b).

(17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(i) and (18)(a)(i).

(18) Materials used in the collection of blood as provided in R.S. 47:301(16)(i).

(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(13)(c) 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. 47:305.45 and 305.50(E).

23. Sales, purchases, and leases of tangible personal property by a nonprofit organization as provided in R.S. 47:305(I)(g) and (18)(a).

24. Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(10).

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)(ii) and (18)(a)(ii).

27. Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(11) and (10)(c)(ii)(ii).

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)(a).

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 into Louisiana as provided in R.S. 47:301(16)(c).

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(18)(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)(i) and (18)(i).

38. Purchases of food items for school lunch and breakfast programs by a nonprofit elementary or secondary school as provided in R.S. 47:301(10)(d).

39. Funeral directing services as provided in R.S. 47:301(14)(i).

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(A).

42. Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(11)(i).

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)(1)(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)(p).

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. 47:305.30(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)(i).

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 council on aging as provided in R.S. 47:305(A)(5).

65. Sales of room rentals by a nonprofit organization 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)(p) and (10)(p).

67. Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(a).

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)(j), (10)(k)(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)(ii).  

(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[1][1][k].  

(72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(1)[1][j].  

(73) Sales of medical devices as provided in R.S. 47:305[1][1][s].  

(74) Sales of dental devices and materials as provided in R.S. 47:305(1)[1][h].  

(75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305[1][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[1][1][c].  

(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[1][j].  

(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 liquefied 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-rental as provided in R.S. 47:301(7)(j).  

(89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(n).  

(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)(ii).  

(91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration or development of minerals as provided in R.S. 47:301(1).  

(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)(i)(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(5)(j).  

(104) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(ii)(b).  

(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)(j)(i)(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 supersede 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. * * *

(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. 47:305.51 shall be applicable, operable, and effective for all taxable periods beginning on or after 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, operable, 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)(l).

(10) Construction of oil field board roads as provided in R.S. 47:301(16)(l).

(11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(b).

(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)(b).

(17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(h).

(18) Materials used in the collection of blood as provided in R.S. 47:301(16)(l).

(19) Apheresis 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(13)(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)(ii).

(26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(ii).

(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)(ii).

(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. 47:301(16)(a)(ii).

(34) Work product of certain professionals as provided in R.S. 47:301(16)(c).

(35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(18)(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 degree-granting institution as provided in R.S. 47:301(10)(cc) and (18)(ii).

(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)(i).

(40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(1)(4).

(41) Farm products produced and used by farmers as provided in R.S. 47:305(8).

(42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(10)(i).

(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)(b).

(46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(b).

(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)(q).

(52) Any advertising service rendered by an advertising business as provided in R.S. 47:302(1).

(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(L).

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

(58) Any advertising service rendered by an advertising business as provided in R.S. 47:302(1).

(59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.30(A).

(60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.30(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)(i).

(63) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(3) and (b).

(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)(d).

(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)(i).

(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 301(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(i), (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 301(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(j), and (18)(e)(ii).
decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(g)(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)(m).

(74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(n).

(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)(o).

(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. 47:305.15.

(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. 47:307(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)(i).

(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)(i)(aa).

(99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).

(100) 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), but only of the property involved in R.S. 12:425.

(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 one-third of one percent of the sales 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.

2. At the rate of one-third of 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 one-third of 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 one-third of 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 one-third of 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.

F. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning April 1, 2016, through June 30, 2018, there shall be no exemptions, 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:

1. At the rate of one-third of one percent of the amounts paid or charged for the services.

2. At the rate of one-third of one percent of the sales price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

3. At the rate of one-third of one percent of the cost price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

4. 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).

5. At the rate of one-third of one percent of the sales price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

6. At the rate of one-third of one percent of the cost price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

7. At the rate of one-third of one percent of the sales price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

8. At the rate of one-third of one percent of the cost price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

9. At the rate of one-third of one percent of the sales price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

10. At the rate of one-third of one percent of the cost price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

11. At the rate of one-third of one percent of the sales price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

12. At the rate of one-third of one percent of the cost price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

13. At the rate of one-third of one percent of the sales price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

14. At the rate of one-third of one percent of the cost price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

15. At the rate of one-third of one percent of the sales price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

16. At the rate of one-third of one percent of the cost price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

17. At the rate of one-third of one percent of the sales price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

18. At the rate of one-third of one percent of the cost price of medical devices used by patients under the supervision of a physician, as provided in R.S. 47:305(D)(1)(s).

F. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2016, through June 30, 2018, 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)(l).

9. Installation of oil field board roads as provided in R.S. 47:301(3)(j).

10. Installations involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and 114(h).

11. Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.

12. Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.


15. 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).

16. Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)j and (18)a(h).

17. Materials used in the collection of blood as provided in R.S. 47:301(16)(l).
(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(18)(a).

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

(26) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).

(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(13)(j).

(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 in 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)(f).

(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 into 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)(i).

(40) 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).

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

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

(43) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(13)(j).

(44) 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(13)(j).

(45) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(13)(j).

(46) 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(13)(j).

(47) Ships, vessels, barges, and related supplies as provided in R.S. 47:305(13)(j).

(48) 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).

(49) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).

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

(51) 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)(i), (10)(k)(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)(ii).

(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)(j).

(74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(k).

(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)(l).

(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)(1)(m).

(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 or development of minerals as provided in R.S. 47:305(4).

(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).

(100) 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)(ii)(bb).

(106) Purchases by a nonprofit electric cooperative as provided in R.S. 47:423.
(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. 47:305(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 .505.62.

(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 (p) 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)(l).

(9) Installation of oil field board roads as provided in R.S. 47:301(3)(j).

(11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(b).

(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)(b).

(17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(l).

(18) Materials used in the collection of blood as provided in R.S. 47:301(16)(l).

(19) Apheragies 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)(ii) and (18)(a)(ii).

(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. 47:301(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)(b).

(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. 47:301(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(18)(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)(c) and (18)(n).

(38) Purchases of food items for school lunch and breakfast programs by a nonprofit entity that sells donated goods as provided in R.S. 47:301(10)(c)(ii).

(39) Funeral directing services as provided in R.S. 47:301(14)(i).

(40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:301(4)(e).

(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(10)(d)(i).

(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)(j)(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)(ii)(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(1).

(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(1).

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

(58) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.30(A).

(59) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).

(60) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

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

(62) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(3) and (b).

(63) Ship and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.66.

(64) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(a).

(65) Sales of room rentals by a nonprofit organization as provided in R.S. 47:301(6)(b).

(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)(ig) and (10)(f).

(67) Sales of room rentals by a volunteer fire department as provided in R.S. 47:301(7)(i).

(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)(i), (10)(q)(i), 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(7)(i), (10)(q)(i), and (18)(e)(ii).
decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(14)(g)(ii) and (18)(e)(ii).

(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)(m).

(74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(n).

(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)(o).

(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 liquefied 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(10)(n).

(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 or 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. 47:305.14(g)(14).

(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).

(100) 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)(iib).

(106) 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(16)(b)(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.

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)(h)," 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. 3 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. 4 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. 5 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. 6 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. 7 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. 8 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(3)(c)(ii)(aa)."

**AMENDMENT NO. 9**

In Senate Committee Amendment No. 9 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) Purchase, 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. 10 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. 11 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. 12 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. 13 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 7, line 45, change "2023" to "2025"

**AMENDMENT NO. 14**

In Senate Committee Amendment No. 14 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. 15 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on May 31, 2018, on page 7, line 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. 16 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)."

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, line 11, change "2023" to "2025."

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, 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, line 12, change "2023" to "2025."

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, 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)(f)(g)."

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:
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 24 and 25, change "2023" to "2025.

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)(aa).

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. 47:305(D)(1)(b), (c), (d), (g), and (h).

(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).

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)(f)(i) and (ii)(aa) and (bb).

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:

"(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).

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 48 and 49, insert:

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

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. 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

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
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—
BY REPRESENTATIVES BARRAS, ABRAHAM, ABRAMSON, AMEDEE, ANDERSON, ARMES, BACALA, BAGLEY, BAGNERIS, BERTHELOT, BILLIOT, BISHOP, BOJIE, BRASS, CHAD BROWN, TERRY BROWN, CARMODY, CARPENTER, GARY CARTER, ROBBY CARTER, STEVE CARTER, CHANEY, CONNICK, COUSSAN, COX, CREWS, CROMER, DAVIS, DEVILLIER, DULEPESIS, DWIGHT, EDMONDS, EMERSON, FALCONER, FOIL, FRANKLIN, GAINES, GAROFALO, GISCLAIR, GLOVER, GUINN, HALL, HARRY HARRIS, LANCE HARRIS, HAYWARD, HAZEL, HENRY, HENSGENS, HILPERTY, HILL, HODGES, HOFFMANN, HOLLIS, HORTON, HOWARD, HUNTER, IVEY, JACKSON, JAMES, JEFFERSON, JENKINS, JONES, JORDAN, NANCY LANDRY, TERRY LANDRY, LEGRAS, LEGER, LEOPOLD, LYONS, MACK, MAGEE, MARCELLE, MARINO, MCAFARLAND, MIGUEZ, DUSTIN MILLER, GREGORY MILLER, JAY MORRIS, JIM MORRIS, MUSCARELLO, NORTON, PEARSON, PIERRE, POPE, PUGH, PYLANT, RICHARD, SCHNAYDER, SEABAUGH, SHADOIN, SIMON, SMITH, STAGNI, STEFANSKI, STOKES, TALBOT, THIBAUT, THOMAS, WHITE, WRIGHT, AND ZERINGUE
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 LYONS
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, BOJIE, 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.
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 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 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 for certain state sales and use tax refunds; to provide for the definition of dealer; 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...
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

AN ACT
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 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.