

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

THIRTEENTH DAY'S PROCEEDINGS

Fifty-third Extraordinary Session of the Legislature
Under the Adoption of the
Constitution of 1974

House of Representatives
State Capitol
Baton Rouge, Louisiana

Friday, November 22, 2024

The House of Representatives was called to order at 12:38 P.M., by the Honorable Phillip DeVillier, Speaker of the House of Representatives.

Morning Hour

ROLL CALL

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

PRESENT

Mr. Speaker	Echols	McCormick
Adams	Edmonston	McFarland
Amedee	Egan	McMahen
Bacala	Emerson	McMakin
Bagley	Farnum	Melerine
Bamburg	Firment	Mena
Bayham	Fisher	Miller
Beaullieu	Fontenot	Muscarello
Berault	Freiberg	Myers
Billings	Gadberry	Newell
Bourriague	Galle	Orgeron
Boyd	Geymann	Owen
Boyer	Glorioso	Phelps
Brass	Green	Riser
Braud	Hebert	Romero
Brown	Henry	Schamerhorn
Bryant	Hilferty	Schlegel
Butler	Horton	Selders
Carlson	Hughes	St. Blanc
Carpenter	Illg	Tarver
Carrier	Jackson	Taylor
Carter, R.	Johnson, M.	Thomas
Carter, W.	Johnson, T.	Thompson
Carver	Jordan	Turner
Chassion	Kerner	Ventrella
Chenevert	Knox	Villio
Coates	LaCombe	Walters
Cox	LaFleur	Wilder
Crews	Landry, J.	Wiley
Davis	Landry, M.	Willard
Deshotel	Larvadain	Wright

Dewitt	Lyons	Wyble
Dickerson	Mack	Young
Domangue	Marcelle	Zeringue
Total - 102		

The Speaker announced that there were 102 members present and a quorum.

Prayer

Prayer was offered by Rep. Riser.

Pledge of Allegiance

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

Reading of the Journal

On motion of Rep. Bacala, the reading of the Journal was dispensed with.

On motion of Rep. Bacala, the Journal of November 21, 2024, was adopted.

Petitions, Memorials, and Communications

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

Message from the Senate

HOUSE BILLS

November 22, 2024

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. 10
Returned with amendments

Respectfully submitted,

YOLANDA J. DIXON
Secretary of the Senate

House Bills and Joint Resolutions
Returned from the Senate with Amendments

Rep. Wright asked for and obtained a suspension of the rules to take up at this time House Bill No. 10 just returned from the Senate, with amendments to be concurred in by the House, with a view of acting on the same:

HOUSE BILL NO. 10—

BY REPRESENTATIVE WRIGHT

AN ACT

To amend and reenact R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 47:301(3), (4)(i) through (k), (6), (7), (8), (10), (13), (14), (16), (18), and (23) through (30), 301.1(A)(introductory paragraph), (B)(2)(b) through (d), (C)(2)(b), (D), and (E), 302(D), 303(B)(introductory paragraph), (1)(introductory paragraph) and (b)(introductory paragraph), (3)(b)(ii), and (4), (D)(1), (E), and (F), 303.1(B)(5), 304(A), 305(A), (B), (C), (D)(1), and (E) through (I), 305.2 through 305.4, 305.6 through 305.8, 305.10(F), 305.13, 305.20(A), (C), and (D), 305.39, 305.50(B) through (D), 305.72(C), 305.73(B) through (D), 305.75, 306.5(B), 318(A), 321(A) and (C), 321.1(A), (B), and (C), 322, 331(A) through (C), 332, 337.2(C)(2) and (4)(a) and (b)(i)(aa)(II) and (bb)(II), 337.4(B)(6) and (7), 337.6(B),

337.8(B), 337.13(A), 463.8(B)(1)(b) and (3), and 6001(A), and R.S. 51:1286, to enact R.S. 47: 301(4)(l), 301.3, 301.4, 301.5, 305(J), 305.5, 305.12, and 305.72(D) through (F), and to repeal Part V of Chapter 3 of Title 40, comprised of R.S. 40:582.1 through 582.7, R.S. 47:9, 301(4)(m) and (n) and (31), 301.1(B)(2)(e) and (f) and (F), 301.2, 302(F) through (J), (L) through (T), and (X) through (CC), 305(D)(3) through (6), 305.9, 305.14 through 305.18, 305.24 through 305.26, 305.28, 305.30, 305.33, 305.36, 305.37, 305.40 through 305.44, 305.46, 305.47, 305.49, 305.50(E) and (F), 305.52 through 305.54, 305.56 through 305.65, 305.67, 305.68, 305.70, 305.71, 305.73(A)(5) and (6), (E), and (F), 305.74, 305.76 through 305.80, 306(A)(3), (6), and (7), and (D), 315.1 through 315.3, 315.5, 321(E) through (Q), 321.1(E), (F), (I), and (J), 331(F) through (W), 337.2(A)(2) and (B)(3)(e) through (h), 337.4(B)(4) and (8), 337.5(A)(1)(e), 337.10.1 through 337.10.2, 337.11.1, 337.11.2, 337.11.4, 337.18(A)(3), 337.23(C)(1)(a)(ii), 338.1(B), 340(G)(6)(d), 6003, and 6040, and Chapter 10 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:1301 through 1316, relative to sales and use taxes; to provide for the rate of the sales and use tax; to provide for sales and use tax exclusions, exemptions, credits, and rebates; to provide for the applicability of certain exclusions, exemptions, credits, and rebates to sales and use taxes levied by the state and certain other political subdivisions; to provide with respect to compensation for certain dealers for collecting and remitting sales and use taxes; to provide for the administration and sourcing of certain sales; to provide for the the sourcing of certain bundled transactions; to provide for certain requirements and limitations; to repeal the Louisiana Tax Free Shopping Program; to repeal certain sales and use tax exclusions, exemptions, credits, and rebates; to provide for applicability; 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. 10 by Representative Wright

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 47: 301(3)," delete the remainder of the line and delete lines 3 through 15 and insert the following:

"(4)(introductory paragraph), (4)(a) through (e) and (h) through (k), (5) through (10), (12) through (16), (18), (19), and (23) through (31), 301.1(A) (introductory paragraph), (B)(2)(b) through (d), (C)(2)(b), (D), and (E), 302(A), (B), (D), (K)(1) and (2), (U), (V)(1)(introductory paragraph), (a) and (b)(introductory paragraph), 303(A)(2) and (3)(a), (B)(introductory paragraph), (1)(introductory paragraph), (3)(b)(ii) and (4), (D)(1), (E), (F), and (G), 303.1(A), (B)(1)(introductory paragraph) and (c), (2)(b), and (5), 304(A) and (B), 305(A), (B), (C), (D)(1) and (E) through (I), 305.2 through 305.4, 305.6 through 305.8, 305.10(A) and (C) through (F), 305.13, 305.14(A)(1)(a) and (5), 305.20(A), (C) and (D), 305.38, 305.39, 305.50(B) through (F), 305.72(C), 305.73(B) through (F), 305.75, 306(A)(3)(a), 306.5(A)(1) and (2)(c) and (B), 307(A) through (C), 309(A)(1), 309.1(B)(1) and (2)(b) and (D), 310(A), 312, 314, 315(A) and (B)(1), 318(A), 321(A), (B), and (C), 321.1(A), (B) and (C), 322, 331(A) through (C), 332, 337.2(C)(2) and (4)(a) and (b)(i)(aa)(II) and (bb)(II), 337.3(A), 337.4(B)(6), (7), and (8), 337.6(B), 337.8(B), 337.13(A), 340.1(A)(3) and (5), 463.8(B)(1)(b) and (3), and 6001(A), and R.S. 51:1286, to enact R.S. 47:301(4)(l) and (32) through (35), 301.3, 301.4, 301.5, 301.6 and 301.7, 305(J), 305.5, 305.12, 305.21,

305.22, and 305.72(D) through (F), and to repeal Part V of Chapter 3 of Title 40, comprised of R.S. 40:582.1 through 582.7, R.S. 47:9, 301(4)(m) and (n), (16)(h) and (p), 301.1(B)(2)(e) and (f) and (F), 301.2, 302(F)"

AMENDMENT NO. 2

On page 1, line 17, delete "305.14" and insert "305.15"

AMENDMENT NO. 3

On page 1, line 17, delete "305.36"

AMENDMENT NO. 4

On page 1, line 19, delete "305.56 through 305.65," and insert "305.56 through 305.61, 305.63 through 305.65,"

AMENDMENT NO. 5

On page 2, line 1, after "305.80," delete "306(A)(3), (6)," and insert "306(A)(6)"

AMENDMENT NO. 6

On page 2, line 16, after "rebates;" insert the following:

"to provide for the levy of sales and use taxes on certain digital products and services; to provide for the rates of such taxes; to provide for definitions; to provide relative to exclusions and exemptions from sales and use taxes; to provide relative to administration of sales and use taxes; to provide relative to tax collection and enforcement; to provide for liability for collection and payment of certain sales and use taxes; to provide for record keeping and reporting; to provide for sourcing; to provide for certain limitations and requirements;"

AMENDMENT NO. 7

On page 3, delete lines 17 through 27, and insert the following:

"Section 4. R.S. 47:301(3),(4)(introductory paragraph), (4)(a) through (e) and (h) through (k), (5) through (10), (12) through (16), (18), (19), and (23) through (31), 301.1(A) (introductory paragraph), (B)(2)(b) through (d), (C)(2)(b), (D), and (E), 302(A), (B), (D), (K)(1) and (2), (U), (V)(1)(introductory paragraph), (a) and (b)(introductory paragraph), 303(A)(2) and (3)(a), (B)(introductory paragraph), (1)(introductory paragraph) and (b)(introductory paragraph), (3)(b)(ii) and (4), (D)(1), (E), (F), and (G), 303.1(A), (B)(1)(introductory paragraph) and (c), (2)(b), and (5), 304(A) and (B), 305(A), (B), (C), (D)(1) and (E) through (I), 305.2 through 305.4, 305.6 through 305.8, 305.10(A) and (C) through (F), 305.13, 305.14(A)(1)(a) and (5), 305.20(A), (C) and (D), 305.38, 305.39, 305.50(B) through (F), 305.72(C), 305.73(B) through (F), 305.75, 306(A)(3)(a), 306.5(A)(1) and (2)(c) and (B), 307(A) through (C), 309(A)(1), 309.1(B)(1) and (2)(b) and (D), 310(A), 312, 314, 315(A) and (B)(1), 318(A), 321(A), (B), and (C), 321.1(A), (B) and (C), 322, 331(A) through (C), 332, 337.2(C)(2) and (4)(a) and (b)(i)(aa)(II) and (bb)(II), 337.3(A), 337.4(B)(6), (7), and (8), 337.6(B), 337.8(B), 337.13(A), 340.1(A)(3) and (5), 463.8(B)(1)(b) and (3), and 6001(A) are amended and reenacted and R.S. 47:301(4)(l) and (32) through (35), 301.3, 301.4, 301.5, 301.6 and 301.7, 305(J), 305.5, 305.12, 305.21, 305.22, and 305.72(D) through (F) are hereby enacted to read as follows:"

AMENDMENT NO. 8

On page 4, line 6, after "property" and before "without" insert "or digital products"

AMENDMENT NO. 9

On page 4, line 9, after "for" delete "installation," and insert "the installation of tangible personal property and digital products."

AMENDMENT NO. 10

On page 4, line 11, after "personal property" insert "or digital product"

AMENDMENT NO. 11

On page 4, at the end of line 11, after "less." insert "Cost price shall not include the amount charged for labor or services rendered in installing, applying, remodeling, or repairing property sold if such cost is separately billed to the customer at the time of installation."

AMENDMENT NO. 12

On page 11, line 28, after "personal property" insert "or digital products"

AMENDMENT NO. 13

On page 12, delete line 3 and insert the following:

"(a) Every person who imports, or causes to be imported, tangible personal property or digital products from any other state, foreign country, or other taxing jurisdiction for sale at retail, for use, or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction.

(b) Every person who sells at retail, or who offers for sale at retail, or who has in his possession for sale at retail, or for use, or consumption, or distribution, or storage to be used or consumed in the taxing jurisdiction, tangible personal property or digital products as defined in this Section.

(c) Any person who has sold at retail, or used, or consumed, or distributed, or stored for use or consumption in the taxing jurisdiction, tangible personal property and who cannot prove that the tax levied by this Chapter has been paid on the sale at retail, the use, the consumption, the distribution, or the storage of ~~said~~ the tangible personal property or digital products.

(d)(i) Any person who leases or rents tangible personal property or digital products for a consideration, permitting the use or possession of ~~said~~ the property or digital products without transferring title thereto.

(ii) However, a person who leases or rents tangible personal property or digital products to customers who provide information to ~~such~~ the person that they will use the property or digital products only offshore beyond the territorial limits of the state shall not be included in the term "dealer" for purposes of the collection of the rental or lease tax of the state, statewide political subdivisions, and other political subdivisions on such lease or rental contracts. For purposes of this Item "use" means the operational or functional use of the property and not other uses related to its possession such as transportation, maintenance, and repair. It is the intention of this Item that the customers of such persons shall remit any tax due on the lease or rental of ~~such~~ the property or digital products directly to the state and local taxing bodies to whom they are due.

(e) Any person who is the lessee or rentee of tangible personal property or digital products and who pays to the owner of ~~such~~ the property or digital products a consideration for the use or possession of such property without acquiring title thereto.

* * *

(h) Any person engaging in business in the taxing jurisdiction. "Engaging in business in the taxing jurisdiction" means and includes any of the following methods of transacting business: maintaining directly, indirectly, or through a subsidiary, an office, distribution house, sales house, warehouse, or other place of business or by having an agent, salesman, or solicitor operating within the taxing jurisdiction under the authority of the seller or its subsidiary irrespective of whether ~~such~~ the place of business, agent, salesman, or solicitor is located in such taxing jurisdiction permanently or temporarily or whether ~~such~~ the seller or subsidiary is qualified to do business in such the taxing jurisdiction, or any person who makes deliveries of tangible personal property or digital products into the taxing jurisdiction other than by a common or contract carrier."

AMENDMENT NO. 14

On page 13, delete line 15 in its entirety and insert the following:

"(5) "Gross sales" means the sum total of all retail sales of tangible personal property or digital products, without any deduction whatsoever of any kind or character except as provided in this Chapter."

AMENDMENT NO. 15

On page 14, line 21, after "property" and before "and" insert "or digital products"

AMENDMENT NO. 16

On page 14, line 22, after "property" and before the period "." insert "or digital products"

AMENDMENT NO. 17

On page 14, at the beginning of line 25, delete "such" and insert "that"

AMENDMENT NO. 18

On page 14, line 27, delete "such" and insert "that"

AMENDMENT NO. 19

On page 19, delete line 23 in its entirety and insert the following:

"(9) "Purchaser" means and includes any person who acquires or receives any tangible personal property or digital products, or the privilege of using any tangible personal property or digital products, or receives any services pursuant to a transaction subject to tax under this Chapter."

AMENDMENT NO. 20

On page 19, at the beginning of line 24, change "(10)(a)(i)" to "(10)(a)(ii)"

AMENDMENT NO. 21

On page 19, line 26, after "consumer" and before "or" insert ", end user,"

AMENDMENT NO. 22

On page 19, line 27, after "property" insert "or a digital product"

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AMENDMENT NO. 23

On page 20, line 1, after "transactions" delete "as" and insert "that"

AMENDMENT NO. 24

On page 20, between lines 22 and 23, insert the following:

"(b) The term "sale at retail" does not include consuming any digital product in producing for sale a new product or taxable service, where the digital product becomes an ingredient or component of the new product or taxable service. A digital code becomes an ingredient or component of a new product or taxable service if the digital product, through the use of the digital code, becomes an ingredient or component of the new product or taxable service."

AMENDMENT NO. 25

On page 32, delete lines 9 through 20 and insert asterisks "* * *"

AMENDMENT NO. 26

On page 32, between lines 25 and 26, insert the following:

"(12)(a) "Sale" means any transfer of title or possession, or both, exchange, barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property or digital products, for a consideration, and includes the fabrication of tangible personal property for consumers who furnish, either directly or indirectly, the materials used in fabrication work, and the furnishing, preparing or serving, for a consideration, of any tangible personal property, consumed on the premises of the person furnishing, preparing or serving ~~such~~ the tangible personal property. A transaction whereby the possession of property is transferred but the seller retains title as security for the payment of the price shall be deemed a sale.

(b) With respect to digital products, "sale" means the first act within this state by which the taxpayer, as a consumer, views, accesses, downloads, possesses, stores, opens, manipulates, or otherwise uses or enjoys the product.

(c) With respect to digital services, "sale" means the first act within this state by which the taxpayer, as a consumer, uses, enjoys, or otherwise receives the benefit of the service.

* * *

AMENDMENT NO. 27

On page 32, line 27, after "property" delete "is" and insert "or digital products are"

AMENDMENT NO. 28

On page 33, delete lines 6 and 7, insert the following:

"shall not be included; ~~nor~~ Sales price shall ~~the sales price not~~ include the amount charged for labor or services rendered in installing, applying, remodeling, or repairing property sold if that charge is separately billed to the customer at the time of the sale."

AMENDMENT NO. 29

On page 41, delete lines 23 through 29 and on page 42 delete lines 1 through 8

AMENDMENT NO. 30

On page 42, delete line 9 and insert the following:

"(15) "Storage" means and includes any keeping or retention in the taxing jurisdiction of tangible personal property or digital products for use or consumption within the taxing jurisdiction or for any purpose other than for sale at retail in the regular course of business."

AMENDMENT NO. 31

On page 50, line 23, change "(18)(a)(~~+~~)" to "(18)(a)(i)"

AMENDMENT NO. 32

On page 50, line 25, after "property" and before "incident" insert "or digital products"

AMENDMENT NO. 33

On page 50, line 26, after "retail of" and before "in the regular course" delete "that property" and insert "those items of property or products"

AMENDMENT NO. 34

On page 50, line 27, after "business" insert a period "." and the following:

"(ii) The term "use" for purposes of sales and use tax imposed on digital products applies to the first act within this state by which the taxpayer, as a consumer, views, accesses, downloads, possesses, stores, opens, manipulates or otherwise enjoys, uses, or receives the benefits of the digital product, prewritten computer access service, or information service. Use includes access and use of digital products, prewritten computer access services, and information services that remain in the possession of the dealer or in the possession of a third party on behalf of the dealer."

AMENDMENT NO. 35

On page 53, line 10, after "property" insert "or digital products"

AMENDMENT NO. 36

On page 57, between lines 2 and 3, insert the following:

"(19) "Use tax" includes the use, the consumption, the distribution, and the storage as ~~herein~~ defined in this Section. No use tax shall be due to or collected by:

(a) The state on tangible personal property or digital products used, consumed, distributed, or stored for use or consumption in the state if the sale of ~~such~~ the property or digital products would have been exempted or excluded from sales tax at the time ~~such~~ the property or digital products became subject to the taxing jurisdiction of the state.

(b) Any political subdivision on tangible personal property or digital products used, consumed, distributed, or stored for use or consumption in ~~such~~ the political subdivision if the sale of ~~such~~ the property or the products would have been exempted or excluded from sales tax at the time ~~such~~ the property or digital products became subject to the taxing jurisdiction of the political subdivision."

AMENDMENT NO. 37

On page 63, line 14, after "includes" and before "transmission" delete "such" and insert "the"

AMENDMENT NO. 38

On page 63, line 16, after "whether" and before "service" delete "such" and insert "the"

AMENDMENT NO. 39

On page 65, between lines 10 and 11, insert the following:

"(31) "Accommodations intermediary" means a person other than the owner, operator, or manager of a room, suite, hotel, condominium, townhouse, rental house, or other accommodation.

(32) "Furnishing" means providing, brokering, coordinating, making available for, or otherwise arranging for the sale or use of a taxable service provided for in this Chapter.

(33)(a) "Digital product" means digital audiovisual works, digital audio works, digital books, digital codes, digital applications and games, digital periodicals and discussion forums, and any other otherwise taxable tangible personal property transferred electronically, whether digitally delivered, streamed, or accessed and whether purchased singly, by subscription, or in any other manner, including maintenance, updates, and support.

(b) For the purposes of this Paragraph, the term:

(i) "Digital audiovisual works" means a series of related images that, when shown in succession, impart an impression of motion, together with accompanying sounds. "Digital audiovisual works" includes, but is not limited to, motion pictures, musical, videos, news, and entertainment programs, and live events.

(ii) "Digital audio works" means works that result from the fixation of a series of musical, spoken, or other sounds that are transferred electronically, including prerecorded or live songs, music, readings of books or other written materials, speeches, ringtones, or other sound recording.

(iii) "Digital books" means works that are generally recognized in the ordinary and usual sense as books that are transferred electronically, including works of fiction, nonfiction, and short stories.

(iv) "Digital code" means a code that provides the person that holds the code a right to obtain one or more digital products. A digital code may be obtained by any means, including tangible forms and electronic mail, regardless of whether the code is designated as song code, video code, or book code. The term "digital code" includes codes used to access or obtain any digital products that have been previously purchased, and promotion cards or codes that are purchased by a retailer or other business entity for use by the retailer's or entity's customers. "Digital code" does not include any gift certificate or gift card with monetary value that may be redeemable for an item other than a digital product.

(v) "Digital applications and games" means any application or games, including add-ons or additional content that can be used by a computer, mobile device, or tablet notwithstanding the function performed.

(vi) "Digital periodicals and discussion forums" means a digital newspaper, digital magazine, other digital periodical, chat room discussion, weblog or any other similar product.

(c) "Digital product" shall not include any of the following:

(i) Any intangible such as a patent, stock, bond, goodwill, trademark, franchise, or copyright.

(ii) Telecommunications services and ancillary services as those terms are defined in Items (27)(b) and (x) of this Section.

(iii) Internet access service charges.

(iv) The representation of a professional service, as described in Subparagraph (16)(d) of this Section, in an electronic form, such as an electronic copy of an engineering report prepared by an engineer that primarily involves the application of human effort, and the human effort originated after the customer requested the service.

(v) A product having electrical, digital, magnetic, wireless, optical, electromagnetic or similar capabilities where the purchaser holds a copyright or other intellectual property interest in the product, in whole or in part, if the purchaser uses the product solely for commercial purposes, including advertising or other marketing activities.

(vi) Cable television services, direct-to-home satellite services, video programming services, or satellite digital audio radio services.

(d) The sale of a digital code that may be utilized to obtain a digital product shall be taxed in the same manner as the digital product.

(e) For purposes of taxes imposed under this Chapter and Chapters 2-A and 2-B of this Subtitle, whenever the words "property" or "personal property" are used, those terms shall be construed to include any digital product unless any of the following circumstances apply.

(i) It is clear from the context that the term "personal property" is intended only to refer to tangible personal property.

(ii) It is clear from the context that the term "property" is intended only to refer to tangible personal property, real property or both.

(iii) To construe the term "property" or "personal property" as including any digital product would yield unlikely, absurd, or strained consequences.

(34)(a) "Transferred electronically" means any product obtained by the purchaser by means other than tangible storage media, regardless of whether the seller grants permanent or less than permanent use and regardless of whether the transaction is conditioned upon contingent payment. It is not necessary that a copy of the product be physically transferred to the purchaser. So long as the purchaser may access the product, it shall be considered to have been transferred electronically to the purchaser.

(b) For purposes of this Paragraph, the term, "permanent use", means perpetual or for an indefinite or unspecified length of time.

(35)(a) "End user" means any purchaser other than a purchaser who receives by contract a digital product for further commercial broadcast, rebroadcast, transmission, retransmission, licensing, relicensing, distribution, redistribution, or exhibition of the product, in whole or in part, to others. A person that purchases digital products for the purpose of giving away such products or codes will not be considered to have engaged in the distribution or redistribution of such products or codes and will be treated as an end user;

(b) If a purchaser of a digital product does not receive the contractual right to further redistribute, after the digital code is redeemed, the underlying product to which the digital code relates, then the purchaser of the digital code is an end user. If the purchaser of the digital code receives the contractual right to further redistribute, after the digital code is redeemed, the underlying product to which the digital code relates, then the purchaser of the digital code is not an end user. A purchaser of a digital code who has the contractual right to further redistribute the digital code is an end user if that purchaser does not have the right to further redistribute, after the digital code is redeemed, the underlying product to which the digital code relates."

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AMENDMENT NO. 40

On page 67, delete lines 25 through 29, and on page 68, delete lines 1 through 26, and insert the following:

"(1) The rental or furnishing of sleeping rooms, cottages, cabins, rooms, suites, condominiums, townhouses, rental houses, or other accommodations by hotels, apartment hotels, lodging houses, tourist camps, tourist courts, property management companies, accommodations intermediaries, or any other provider or seller of accommodations to transient guests. The sales price shall include service, facilitator, processing, delivery, and other similar fees and charges associated with the processing of a transaction, even if such fee or charge is separately stated.

(2) The furnishing of admissions which shall include sales of tickets, and fees or other charges, for admissions to places of amusement, recreational events, entertainment, exhibitions, displays, and athletic entertainment, and charges made for participation in games and amusement activities. This service shall include the furnishing, for dues, fees, or other consideration, of the privilege of access to clubs, including buyer's clubs, or the privilege of having access to or the use of amusement, entertainment, athletic, or recreational facilities. This service shall also include coin-operated amusement devices, including, but not limited to, massage chairs, video games, pinball games, table games such as billiards and air hockey, and redemption games such as the claw and skeet ball that may award prizes of tangible personal property. The sales price shall include any service, facility, processing, delivery, facilitator, and other similar fees and charges, even if such fee or charge is separately stated.

(3) Parking, storing, or keeping of motor vehicles, including, but not limited to valet services, the use of parking spaces, parking lots, and parking structures, and charges for street parking at metered spaces.

(4) Printing and copying services, including but not limited to printing or overprinting, lithographic, multilith, blue printing, photostating, or other similar services of reproducing written or graphic matter, and copying, photocopying, reproducing, duplicating, and other similar services including those services provided in coin-operated, self-service form.

(5) Laundry, cleaning, pressing, alterations, repair, and dyeing services, including but not limited to, the cleaning and renovation of clothing, furs, linens, furniture, carpets, and rugs, and the furnishing of storage space for clothing, furs, and rugs. The service shall be taxable at the location where the laundered, cleaned, pressed, or dyed article is returned to the customer.

(6) The furnishing of cold storage space, except that which is furnished pursuant to a bailment arrangement, and the furnishing of the service of preparing tangible personal property for cold storage where the service is incidental to the operation of storage facilities.

(7)(a) Repairs and maintenance of tangible personal property. Repairs and maintenance include, but are not limited to, the repair and servicing of automobiles, vehicles, boats and vessels, electrical and mechanical appliances and equipment, farm machinery and implements, motors, tires, batteries, engineering instruments, medical and surgical instruments, machinery, mechanical tools, shop equipment, furniture, rugs, flooring, watches, clocks, jewelry, refrigerators, phones, televisions, radios, shoes, including shoe shining, and office appliances and equipment. This includes service calls and trip or travel charges.

(b) For purposes of this Paragraph, "tangible personal property" includes machinery, appliances, and equipment which have been declared immovable by declaration under the provisions of Civil

Code Article 467 and things which have been separated from land, buildings, or other constructions permanently attached to the ground or their component parts as defined in Civil Code Article 466.

(8) Telecommunications services for compensation, in accordance with the provisions of R.S. 47:301.1.

(9) The providing of prewritten computer software access services. For purposes of this Paragraph, prewritten computer software access services means charges made to customers for the right to access and use prewritten computer software, where possession of the software is maintained by the seller or third party regardless of whether the charge for the services is on a per use, per user, per license, subscription, or some other basis.

(10)(a) The providing of information services. For purposes of this Paragraph, information services means electronic data retrieval or research; and collecting, compiling, analyzing, or furnishing of information of any kind, including, but not limited to, general or specialized news, other current information or financial information, by printed, mimeographed, electronic, or electrical transmission, or by utilizing wires, cable, radio waves, microwaves, satellites, fiber optics, or any other method now in existence or which may be devised; this includes delivering or providing access to information through databases or subscriptions. Information services include, but are not limited to:

(i) Furnishing newsletters; tax guides; research publications; financial, investment, circulation, credit, stock market, or bond rating reports; mailing lists; abstracts of title; news clipping services; wire services; scouting reports; surveys; bad check lists; and broadcast rating services.

(ii) Subscriptions to genealogical, financial, or similar databases.

(iii) Global positioning system services including driving directions and sports, news, and similar information provided through satellite audio programming services.

(b) Information services shall not include any of the following:

(i) Information sold to a newspaper or a radio or television station licensed by the Federal Communications Commission, if the information is gathered or purchased for direct use in newspapers or radio or television broadcasts.

(ii) Charges to a person by a financial institution for account balance information; or information gathered or compiled on behalf of a particular client, if the information is of a proprietary nature to that client and may not be sold to others by the person who compiled the information, except for a subsequent sale of the information by the client for whom the information was gathered or compiled.

(iii) Internet access service or information services that are provided in conjunction with and merely incidental to the provision of Internet access service when provided for a single charge.

(iv) Data processing, including but not limited to check or payment processing services."

AMENDMENT NO. 41

On page 74, between lines 21 and 22, insert the following:

"§301.6. Digital products

For purposes of the taxes imposed in this Chapter and Chapters 2-A and 2-B of this Subtitle, the department shall not consider a person's ownership of, or rights in digital products residing on servers located in this state in determining whether the person has substantial nexus

with this state. For purposes of this Section, "substantial nexus" means the requisite connection that a person has with a state to allow the state to subject the person to the state's taxing authority, consistent with the commerce clause of the United States Constitution."

AMENDMENT NO. 42

On page 74, delete line 23 and insert the following:

"A. There is hereby levied a 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 or digital product, as defined herein, the levy of said tax to in this Chapter. The levy of the tax shall be as follows:

(1) At the rate of two percent per centum (2%) of the sales price of each item or article of tangible personal property or digital product when sold at retail in this state; the tax to be computed on gross sales for the purpose of remitting the amount of tax due the state, and to include each and every retail sale.

(2) At the rate of two percent per centum (2%) of the cost price of each item or article of tangible personal property or digital product when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state; provided there shall be no duplication of the tax.

B. There is hereby levied a tax upon the lease or rental within this state of each item or article of tangible personal property or digital product, as defined herein, the levy of said tax to in this Chapter. The levy of the tax shall be as follows:

(1) At the rate of two percent per centum (2%) of the gross proceeds derived from the lease or rental of tangible personal property, or a digital product as defined in this Chapter, where the lease or rental of the property or product is an established business, or part of an established business, or the same is incidental or germane to the said business.

(2) At the rate of two percent per centum (2%) of the monthly lease or rental price paid by lessee or rentee, or contracted or agreed to be paid by lessee or rentee to the owner of the tangible personal property or digital product.

* * *

AMENDMENT NO. 43

On page 75, between lines 16 and 17, insert the following:

"K. An additional tax shall be levied as follows:

(1) At the rate of four percent of the sales price of each item or article of tangible personal property or digital product when sold at retail in this state; the tax to be computed on gross sales for the purpose of remitting the amount of tax due the state, and to include each and every retail sale.

(2) At the rate of four percent of the cost price of each item or article of tangible personal property or digital product when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state; provided there shall be no duplication of the tax.

* * *

U. Collection of consumer use tax. It is the duty of the secretary of the Department of Revenue to collect all taxes imposed pursuant to this Chapter and Chapters 2-A and 2-B of this Subtitle which may

be due upon the sale by a remote retailer of tangible personal property, digital products, or services in Louisiana. The secretary is authorized and directed to employ all means available to ensure the collection of the tax in an equitable, efficient, and effective manner.

V.(1) In addition to the definition of "dealer" as provided in R.S. 47:301(4) for purposes of the consumer use tax, the term "dealer" includes every person who manufactures or produces tangible personal property or digital products for sale at retail, for use or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined to mean:

(a) Any person engaging in business in the taxing jurisdiction which shall mean the solicitation of business through an independent contractor or any other representative pursuant to an agreement with a Louisiana resident or business under which the resident or business, for a commission, referral fee, or other consideration of any kind, directly or indirectly, refers potential customers, whether by link on an internet website, an in-person oral presentation, telemarketing, or otherwise to the seller. If the cumulative gross receipts from sales of tangible personal property or digital products, to customers in this state who are referred to the person through such an agreement exceeds fifty thousand dollars during the preceding twelve months, the presumption regarding the status of that person as a dealer may be rebutted if the person can demonstrate, to the satisfaction of the secretary, that he cannot reasonably be expected to have gross receipts in excess of fifty thousand dollars for the succeeding twelve months.

(b) Any person selling tangible personal property, digital products or services, the use of which is taxed pursuant to this Chapter, who:

* * *

AMENDMENT NO. 44

On page 75, between lines 17 and 18, insert the following:

"A. Collection from dealer.

* * *

(2) On all tangible personal property or digital products imported, or caused to be imported, from other states or foreign countries, and used by him, the "dealer", as hereinafter defined, shall pay the tax imposed by this Chapter on all articles of tangible personal property or digital products so imported and used, the same as if the said those articles and digital products had been sold at retail for use or consumption in this state. For the purposes of this Chapter, the use, or consumption, or distribution, or storage to be used or consumed in this state of tangible personal property or digital products, shall each be equivalent to a sale at retail, and the tax shall thereupon immediately levy and be collected in the manner provided herein, provided there shall be no duplication of the tax in any event.

(3)(a) A credit against the use tax imposed by this Chapter shall be granted to taxpayers who have paid a similar tax upon the sale or use of the same tangible personal property or digital products in another state. The credit provided herein shall only be granted only in the case where the state to which a similar tax has been paid grants a similar credit as provided herein, provided that members of the armed forces who are citizens of this state and whose orders or enlistment contracts stipulate a period of active duty of two years or more and who purchase automobiles outside of the state of Louisiana while on such a tour of active duty shall be granted such the credit in connection with the purchase of such automobiles whether or not the state to which such tax thereon has been paid grants a similar credit as herein provided. The amount of the credit shall be calculated by multiplying the rate of the similar tax paid in the other state by the

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cost price which is subject to Louisiana use tax at the time of the importation of the tangible personal property or digital products. The proof of payment of a similar tax to another state shall be made according to rules and regulations promulgated by the secretary. In no event shall the credit be greater than the tax imposed by Louisiana upon the particular tangible personal property or digital product which is the subject of the Louisiana use tax."

AMENDMENT NO. 45

On page 78, between lines 28 and 29, insert the following:

"G. Direct Payment Numbers. Notwithstanding any provision of law to the contrary, a Louisiana taxpayer who obtains a DP Number as provided in R.S. 47:303.1 shall remit sales and use taxes due on purchases and rentals of tangible personal property, digital products, and taxable services directly to the state and local taxing bodies to whom the sales and use taxes are due, and shall not be liable to remit the tax to the vendor or lessor of the tangible personal property, digital products, and taxable services, as provided in R.S. 47:303.1."

AMENDMENT NO. 46

On page 79, delete lines 2 and 3 and insert the following:

"A. Notwithstanding any other law to the contrary except for the provisions of R.S. 47:303(B) and (E), the state and local sales and use tax due on the purchase, importation, or lease of tangible personal property, digital products, or taxable services by taxpayers who have obtained a Direct Payment Number, hereinafter referred to as a "DP Number," shall be remitted directly to the state and appropriate political subdivision by such taxpayer, as provided in this Section. The vendor or lessor of tangible personal property, digital products, or taxable services shall not be responsible for collecting sales and use tax on such sales or leases, and shall not be liable for such tax as provided in R.S. 47:304(C), upon presentation to him of a valid DP Number by such purchaser or lessee, provided that the vendor or lessor notes the DP Number on the untaxed contract or invoice submitted to such purchaser and lessee.

B.(1) A DP Number shall be issued to and shall be continued to be held by a taxpayer who obtains the required approvals and who meets all of the qualifications and all other applicable qualifications provided for in this Section; ~~and the following qualifications:~~

* * *

(c) The taxpayer has an annual average of five million dollars of taxable purchases or leases of tangible personal property, digital products, and taxable services, or any combination of these for three calendar years prior to the year of application by the taxpayer, and has such an average for each subsequent three-year period.

(2) * * *

(b) Separate DP Numbers shall be issued to and shall be continued to be held by taxpayers that are subsidiary entities of a private, nonprofit, tax-exempt organization, as defined under Section 501(c)(3) of the Internal Revenue Code, that meets the requirements of Subparagraph (a) of this Paragraph, as well as to those taxpayer entities in which the tax-exempt organization is the sole member, provided that these entities are licensed by the Louisiana Department of Health, Louisiana Board of Pharmacy, or otherwise have as their mission promoting the delivery of healthcare and patient medical services and products and further provided that these entities and the tax exempt organization together have in the aggregate an annual average of ten million dollars of taxable purchases or leases of tangible personal property, digital products, or ~~and~~ taxable services for three calendar years prior to the year of application, and have such an average for each subsequent three-year period, and which obtain

the required approvals and meet the qualifications provided for in Subparagraphs (1)(b) and (1)(d) of this Subsection."

AMENDMENT NO. 47

On page 79, between lines 23 and 24, insert the following:

"B. Every dealer located outside the state making sales of tangible personal property or digital products for distribution, storage, use, or other consumption, in this state, shall at the time of making sales collect the tax imposed by this Chapter from the purchaser."

AMENDMENT NO. 48

On page 86, line 25, after "property" and before "imported" insert "or digital products"

AMENDMENT NO. 49

On page 86, line 28, after "property" and before "into" insert "or digital products"

AMENDMENT NO. 50

On page 87, delete line 5 and insert the following:

"of tangible person property ~~after it has~~ or digital products after they have come to rest in this state and ~~has~~ have become a"

AMENDMENT NO. 51

On page 90, between lines 2 and 3 insert the following:

"K.(1) Sales and use tax levied by any taxing authority shall not apply to sales for the purposes of lease or rental of tangible personal property or digital products in an arms-length transaction.

(2) To qualify for this exemption, sales must be made in strict compliance with rules and regulations. Any dealer making a sale for lease or rental that is not in strict compliance with the regulations shall himself be liable for the tax.

(3) Sales of motor vehicles, trailers, and semitrailers for lease or rental shall comply with the requirements set forth in R.S. 47:305.36."

AMENDMENT NO. 52

On page 90, line 16, delete "authorized to prescribe drugs" and insert "with prescriptive authority"

AMENDMENT NO. 53

On page 90, line 25, after "consumed by" delete "patients" and insert "individuals"

AMENDMENT NO. 54

On page 91, line 16, change "a patient" to "an individual"

AMENDMENT NO. 55

On page 92, line 4, after "property" and before "if" insert "or digital product"

AMENDMENT NO. 56

On page 99, delete line 24, and insert the following:

"equipment used directly in the manufacturing process, or which control or communicate with computer systems that control heating or cooling systems for machinery or equipment that manufactures tangible personal property for sale. Computers and software used for inventory and accounting systems or that control non-qualifying machinery and equipment are not considered machinery and equipment for purposes of this Subparagraph."

AMENDMENT NO. 57

On page 103, delete line 8 and insert "imposed by the state or a political subdivision whose boundaries are coterminous with the state:"

AMENDMENT NO. 58

On page 103, line 14 and delete "any taxing authority:" and insert "imposed by the state or a political subdivision whose boundaries are coterminous with the state:"

AMENDMENT NO. 59

On page 107, line 21, after "property" and before "for" delete "purchase" and insert "purchased"

AMENDMENT NO. 60

On page 107, delete line 23 and insert the following:

"A. There shall be no sales or use tax due upon the sale at retail or use of tangible personal property, or digital products including diesel fuel, purchased within or imported into Louisiana for first use exclusively beyond the territorial limits of Louisiana as specifically provided hereinafter in this Section.

* * *

C. If the first use of tangible personal property or digital product purchased within or imported into Louisiana occurs offshore beyond the territorial limits of any state, the exemption provided herein shall apply only if:

(1) The purchaser or importer has determined the location of the first use of the tangible personal property or digital product at the time of its purchase and has notified the vendor of that location; or

(2) The purchaser or importer has not determined the intended offshore location of first use at the time of purchase or importation, but has obtained from the secretary of the Department of Revenue an "offshore registration number" authorizing him to claim the exemption under the conditions provided in this Paragraph:

(a) Said offshore registration number shall be issued only if the purchaser or importer has shown, to the satisfaction of the secretary, that records, reports, and business practices are sufficient to permit verification that tangible personal property or digital products purchased or imported tax-free under this Subsection ~~is are~~, in fact, being purchased or imported for use offshore beyond the territorial limits of any state. In cases of purchases of fungible goods, including vessel fuel and lubricants, the required records shall include purchase invoices, vessel logs, fuel usage records, fuel transfer records and other reports and records that will enable the secretary to determine the amount of fungible goods consumed within Louisiana so as to be subject to the sales and use tax, and the amount of fungible goods delivered to or consumed at offshore locations beyond the territorial limits of the state, so as not to be subject to the sales and use tax. For the purpose of the Section, the term "fungible goods" means goods of which any unit is unidentifiable and is, from its nature or by mercantile custom, treated as the equivalent of any other unit and shall include crude petroleum and its refined products.

(b) The offshore registration number issued by the secretary under this Subsection may be revoked by the secretary at any time if the purchaser or importer fails to meet the conditions set herein, or if the secretary finds that the purchaser or importer is consistently using the certificate to purchase or import tax-free tangible personal property or digital products for first use in state.

(c) If the offshore registration number is revoked, all tangible personal property purchased or imported tax-free under this Paragraph and in the possession of the purchaser or importer within this state shall be deemed taxable unless otherwise exempt under the provisions of Paragraph (1) of this Subsection. If the provisions of Paragraph (1) of this Subsection are not complied with, any subsequent purchase or import of tangible personal property or digital products will be taxable, whether for instate or offshore use, until the certificate and offshore number are reissued.

(d) Whenever there is a conflict between a purchaser or importer and the secretary as to whether an offshore registration number shall be issued, reissued, or revoked, it shall be the responsibility of the purchaser or importer to show that he meets the conditions and requirements set herein for having and retaining said certificate and offshore registration number.

(3) Except for purchases or importation of tangible personal property or digital products in accordance with Paragraphs (1) and (2) of this Subsection, any purchase or importation of property is taxable at the time of purchase or import unless otherwise exempt.

D. If tangible personal property or digital products purchased or imported tax-free under the provisions of this Section ~~is are~~ subsequently used for any taxable purpose within the state, use tax shall be paid by the purchaser or importer as of the time of its use in this state. Storage of ~~property~~ tangible personal property or digital products purchased or imported tax-free under this Section which ~~is are~~ ultimately used in another state will be considered a "subsequent use for a taxable purpose".

E. If tangible personal property or digital products purchased within or imported into the state tax-free under the provisions of this Section ~~is are~~ later returned to Louisiana for use for a taxable purpose, the ~~property~~ tangible personal property or digital products shall be subject to the Louisiana use tax as of the time it is brought into the state, subject to the credit provided in R.S. 47:303(A)."

AMENDMENT NO. 61

On page 110, between lines 10 and 11, insert the following:

"§305.14. Exemptions; nonprofit organizations; nature of exemption; limitations; qualifications; newspapers; determination of tax exempt status

A.(1)(a) The sales and use taxes imposed by taxing authorities shall not apply to sales of tangible personal property or digital products at, or admission charges for, outside gate admissions to, or parking fees associated with, events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious organizations, which are nonprofit, when the entire proceeds, except for necessary expenses such as fees paid for guest speakers, chair and table rentals, and food and beverage utility related items connected therewith, are used for educational, charitable, religious, or historical restoration purposes, including the furtherance of the civic, educational, historical, charitable, fraternal, or religious purpose of the organization. In addition, newspapers published in this state by religious organizations shall also be exempt from such taxes, provided that the price paid for the newspaper or a subscription to the newspaper does not exceed the cost to publish such newspaper.

* * *

(5) Notwithstanding any other provision of law to the contrary, for purposes of state and political subdivision sales and use tax, "sales and use" shall not mean the purchase of tangible personal property, digital products, or taxable services, by nonprofit literacy organizations in compliance with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, limited to books, workbooks, computers, computer software, films, videos and audio tapes."

AMENDMENT NO. 62

On page 112, between lines 5 and 6, insert the following:

"§305.21 Exemptions; digital products

The sales and use tax imposed by taxing authorities shall not apply to any digital product available free of charge for the use or enjoyment of others. For purposes of this Section, "free of charge" means that the recipient of the digital product is not required to provide anything of significant value in exchange for the product. A transfer is not free of charge if the digital product is bundled or combined with other products of services subject to sales or use tax regardless of whether such items are separately stated and invoiced.

§305.22 Exemptions; business use of software and digital products

A. The sales and use tax imposed by taxing authorities shall not apply to computer software or prewritten computer software access services, information services and digital products when all of the following conditions are met:

(1) It is purchased or licensed exclusively for commercial purposes.

(2) It is used by the business directly in the production of goods or services for sale to its customers.

(3) The goods or services produced and sold by the business are subject to sales and use tax.

B. Computer software or computer software access services not directly involved in the production of goods or services for the customers of the business are not subject to this exemption.

C. The use tax imposed by taxing authorities shall not apply to the use of digital products that are created solely for the business needs of the person who created the digital product and is not the type of digital product that is offered for sale.

D. Computer software or software as a service purchased or licensed solely for commercial purposes in an enterprise computer system, including operating programs or application software for the exclusive use of the enterprise software system, that is housed or maintained by the purchaser or on a cloud server, whether hosted by the purchaser, the software vendor, or a third party shall be exempt from the sales and use tax imposed by taxing authorities.

E. Digital products used by licensed healthcare facilities and providers for storing or transmitting healthcare information or for the diagnosis or treatment of a medical condition shall be exempt from sales and use tax imposed by taxing authorities.

F. Digital products, prewritten computer software access services, and information services purchased and used by an FDIC insured financial institution for storing, transmitting, processing or analyzing customer and account information, facilitating transactions, account processes, investment processes, lending processes, security, and compliance shall be exempt from sales and use tax imposed by taxing authorities. This exemption shall also apply to an FDIC

insured financial institution's holding company, subsidiaries, or affiliates, and to a service corporation wholly-owned by one or more FDIC insured financial institutions.

* * *

§305.38. Exemptions; sheltered workshop or supported employment provider for persons with intellectual disabilities

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 or digital products by a sheltered workshop or a supported employment provider as defined in R.S. 39:1604.4 for persons with intellectual disabilities licensed by the Department of Children and Family Services as a day developmental training center for persons with intellectual disabilities shall not be subject to the sales and use taxes levied by the state or by any political subdivision thereof."

AMENDMENT NO. 63

On page 118, between lines 16 and 17, insert the following:

"§306. Returns and payment of tax; penalty for absorption

A. * * *

(3)(a) For the purpose of compensating the dealer in accounting for and remitting the tax levied by this Chapter, each dealer shall be allowed one and five hundredths percent of the amount of tax due and accounted for and remitted to the secretary in the form of a deduction in submitting his report and paying the amount due by him, provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder. The aggregate state compensation for a dealer who operates one or more business locations within Louisiana shall not exceed ~~one thousand five hundred~~ five hundred dollars per calendar month. This compensation shall be allowed only if the payment of the dealer is timely paid and the return is timely filed. Notwithstanding any other provision of law, the calculation of this deduction shall be based only on the taxes levied pursuant to R.S. 47:302, 321, 331, and R.S. 51:1286. There shall be no compensation for the taxes accounted for and remitted pursuant to R.S. 47:321.1 or any other sales tax levied by the state.

* * **

AMENDMENT NO. 64

On page 118, between lines 17 and 18, and insert the following:

"A.(1) Notwithstanding any provision of law to the contrary, transactions listed in Subsection B of this Section involving sales of tangible personal property, digital products, or services that are not subject to state sales and use tax pursuant to the exclusions and exemptions provided by law shall be subject to an annual reporting requirement based on transactions occurring during the previous fiscal year, beginning on July first of the preceding year and ending on June thirtieth of the current year.

(2) The annual report shall include all of the following information:

* * *

(c) Annual gross sales of tangible personal property, digital products, or services that are not subject to state sales and use tax pursuant to the exclusions and exemptions provided for in Subsection B of this Section."

AMENDMENT NO. 65

On page 119, between lines 24 and 25, insert the following:

"§307. Collector's authority to determine the tax in certain cases

A. In the event any dealer fails to make a report and pay the tax as provided in this Chapter or in case the dealer makes a grossly incorrect report or a report that is false or fraudulent, the collector shall make an estimate of the retail sales of such dealer for the taxable period, of the gross proceeds from rentals or leases of tangible personal property by the dealer, or the cost price of all articles of tangible personal property or digital products imported by the dealer for use or consumption or distribution or storage to be used or consumed in this state, and of the gross amounts paid or charged for services taxable; and it shall be the duty of the collector to assess and collect the tax together with any interest and penalty that may have accrued thereon, which assessment shall be considered prima facie correct and the burden to show the contrary shall rest upon the dealer.

B. In the event the dealer has imported tangible personal property or digital products and he fails to produce an invoice showing the cost price of the articles which are subject to tax, or the invoice does not reflect the true or actual cost, then the collector shall ascertain in any manner feasible the true cost price and shall assess and collect the tax, together with any interest and penalties that may have accrued, on the basis of the true cost as assessed by him. The assessment so made shall be considered prima facie correct, and the burden shall be on the dealer to show the contrary.

C. In the case of the lease or rental of tangible personal property or digital products, if the consideration given or reported by the dealer does not, in the judgment of the collector, represent the true or actual consideration, then the collector is authorized to ascertain in any manner feasible the true or actual consideration and assess and collect the tax thereon together with any interest and penalties that may have accrued. The assessment so made shall be considered prima facie correct and the burden shall be on the dealer to show the contrary.

* * *

§309. Dealers required to keep records

A.(1) Every dealer required to make a report and pay any tax under this Chapter shall keep and preserve suitable records of the sales, purchases, or leases taxable under pursuant to this Chapter, and such other books of accounts as may be necessary to determine the amount of tax due hereunder, and other information as may be required by the secretary; and each dealer shall secure, maintain and keep until the taxes to which they relate have prescribed, a complete record of tangible personal property or digital products received, used, sold at retail, distributed, or stored, leased or rented, within this state by the said dealer, together with invoices, bills of lading, and other pertinent records and papers as may be required by the secretary for the reasonable administration of this Chapter, and a complete record of all sales or purchases of services taxable under pursuant to this Chapter until the taxes to which they relate have prescribed.

* * *

§309.1. Sales in Louisiana of tangible personal property, digital products, and taxable services by a dealer or remote retailer; the provision of lists, notices, and statements by a dealer or remote retailer

* * *

B. Definitions. As used in this Section, the following words and phrases have the following meanings unless the context clearly indicates otherwise:

(1) "Louisiana purchaser" or "purchaser" means a person who purchases tangible personal property, digital products, or taxable services in a transaction with a remote retailer for property or a service that is delivered for use or benefit in Louisiana, and no Louisiana sales and use tax was collected or paid on the transaction.

(2) "Remote retailer" or "retailer" means a retailer that purposefully avails itself in any way of the benefits of an economic market in Louisiana or who has any other minimum contacts with the state and who meets all of the following criteria:

* * *

(b) Makes retail sales of tangible personal property, digital products, or taxable services where the property is delivered into Louisiana or the beneficial use of the service occurs in Louisiana, and the cumulative annual gross receipts for the retailer and its affiliates from those sales exceeds fifty thousand dollars per calendar year.

* * *

D. Annual statement submitted by remote retailer. By March first of each year a remote retailer who made retail sales of tangible personal property, digital products, or taxable services to Louisiana purchasers in the immediately preceding calendar year shall file with the secretary an annual statement for each purchaser which includes the total amount paid by the purchaser to that retailer in the immediately preceding calendar year. Under no circumstances shall the statement contain detail as to specific property or services purchased, but it shall include the total amount paid. The statement shall be submitted on forms to be developed and provided by the secretary. The secretary is authorized to may require the electronic filing of statements by a remote retailer who had sales in Louisiana in excess of one hundred thousand dollars in the immediately enforcement of this Section. If the retailer fails to respond to the subpoena, the secretary may request that the subpoena be enforced on the order of a court.

* * *

§310. Wholesalers and jobbers required to keep records

A. All wholesale dealers and jobbers in this state shall keep a record of all sales of tangible personal property or digital products made in this state whether such sales be for cash or on terms of credit. These records shall contain and include the name and address of the purchaser, the date of the purchase, the article purchased and the price at which the article is sold to the purchaser. These records shall be kept until the taxes to which they relate have prescribed and shall be open to the inspection of the secretary at all reasonable hours.

* * *

§312. Failure to pay tax on imported tangible personal property or digital products; grounds for attachment

A. The failure of any dealer to pay the tax and any interest, penalties, or costs due under pursuant to the provisions of this Chapter on any tangible personal property or digital products imported from outside the state for use, consumption, distribution or storage to be used in this state, or imported for the purpose of leasing or renting the same, shall make the tax, interest, penalties, or costs ipso facto delinquent. This failure shall moreover be a sufficient ground for the attachment of the personal property imported wherever it may be found, whether the delinquent taxpayer is a resident or

nonresident, and whether the property is in the possession of the delinquent taxpayer or in the possession of other persons.

B. It is the intention of this law to prevent the disposition of the said tangible personal property or digital products in order to insure payment of the tax imposed by this Chapter, together with interest, penalties and costs, and authority to attach is hereby specifically granted to the collector. The procedure prescribed by law in attachment proceedings shall be followed except that no bond shall be required of the State.

* * *

§314. Failure to pay tax; rule to cease business

Failure to pay any tax due as provided in this Chapter shall ipso facto, without demand or putting in default, cause the tax, interest, penalties, and costs to become immediately delinquent, and the collector has the authority, on motion in a court of competent jurisdiction, to take a rule on the dealer, to show cause in not less than two or more than ten days, exclusive of holidays, why the dealer should not be ordered to cease from further pursuit of business as a dealer. This rule may be tried out of term and in chambers, and shall always be tried by preference. If the rule is made absolute, the order rendered thereon shall be considered a judgment in favor of the state, prohibiting the dealer from the further pursuit of ~~said~~ business until ~~such time as~~ he has paid the delinquent tax, interest, penalties and costs, and every violation of the injunction shall be considered as a contempt of court, and punished according to law. For ~~the purpose~~ purposes of the enforcement of this Chapter and the collection of the tax levied hereunder, it is presumed that all tangible personal property or digital products imported or held in this state by any dealer are to be sold at retail, used or consumed, or stored for use or consumption in this state, or leased or rented within this state, and are subject to the tax herein levied; this presumption shall be prima facie only, and subject to proof furnished to the collector.

§315. Sales returned to dealer; credit or refund of tax

A. Whenever tangible personal property or digital products sold is returned to the dealer by the purchaser or consumer or in the event the amount paid or charged for services is refunded or credited to the purchaser or consumer after the tax imposed by this Chapter has been collected, or charged to the account of the purchaser, consumer, or user, the dealer shall be entitled to reimbursement of the amount of tax so collected or charged by him, in the manner prescribed by the collector; and if the tax has not been remitted by the dealer to the collector, the dealer may deduct the same in submitting his return. Upon receipt of a signed statement of the dealer as to the gross amount of refunds during the period covered by the signed statement, which period shall not be longer than ninety days, the collector shall issue to the dealer an official credit memorandum equal to the net amount remitted by the dealer for the tax collected. This memorandum shall be accepted by the collector at full face value from the dealer to whom it is issued, in the remittance for subsequent taxes accrued under pursuant to the provisions of this Chapter. In cases where a dealer has retired from business and has filed a final return, a refund of tax may be made if it can be established to the satisfaction of the collector that the tax paid was not due.

B.(1) Whenever the unpaid balance of an account due to the dealer for the purchase of tangible personal property, digital products, or the sale of services subject to sales taxation has been found to be bad in accordance with Section 166 of the United States Internal Revenue Code and has actually been charged off for federal income tax purposes, the dealer shall be entitled to reimbursement of the amount of tax previously paid by the dealer on such amounts.

* * *

AMENDMENT NO. 66

On page 120, line 7, after "47:302(A)" and before "and" insert "321.1(A)."

AMENDMENT NO. 67

On page 120, delete line 8, and insert the following:

"under pursuant to the provisions of Chapter Chapters 2 and 2-B of this Subtitle H of this Title, there is hereby levied"

AMENDMENT NO. 68

On page 120, delete lines 11 and 12, and insert the following:

"personal property or digital product, as defined in Chapter 2 of this Subtitle H of this Title. The levy of ~~said~~ this tax shall be as follows:"

AMENDMENT NO. 69

On page 120, line 14, after "property" and before "when" insert "or digital product"

AMENDMENT NO. 70

On page 120, line 19, after "property" and before "~~except~~" insert "or digital product"

AMENDMENT NO. 71

On page 120, delete line 23, and insert the following:

"B. In addition to the tax levied by R.S. 47:302(B), 321.1(B), and 331(B) and collected ~~under~~ pursuant to the provisions of Chapter 2 of Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950 Chapters 2 and 2-B 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 or digital product, as defined by ~~said~~ in Chapter 2 of this Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950; the levy of the tax to be as follows:

(1) At the rate of one percent of the gross proceeds derived from the lease or rental of tangible personal property or digital product, as defined in Chapter 2 of this subtitle of 1950, where the lease or rental of ~~such~~ the property or digital product, 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 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 or digital product."

AMENDMENT NO. 72

On page 121, delete line 6, and insert the following:

"collected ~~under~~ pursuant to the provisions of Chapter Chapters 2 and 2-B of this Subtitle, there is hereby levied an"

AMENDMENT NO. 73

On page 121, line 9, after "property" and before "as defined" insert "or digital product"

AMENDMENT NO. 74

On page 121, line 12, after "property" and before "when" insert "or digital product"

AMENDMENT NO. 75

On page 121, line 16, after "property" insert "or digital product"

AMENDMENT NO. 76

On page 121, delete line 20, and insert the following:

"collected ~~under~~ pursuant to the provisions of ~~Chapter~~ Chapters 2 and 2-B of this Subtitle, there is hereby levied a"

AMENDMENT NO. 77

On page 121, line 22, after "property" and before "," insert "or digital product"

AMENDMENT NO. 78

On page 121, line 25, after "property" and before "," insert "or digital product"

AMENDMENT NO. 79

On page 121, line 26, after "property" insert "or digital product"

AMENDMENT NO. 80

On page 122, line 3, after "property" insert "or digital product"

AMENDMENT NO. 81

On page 122, delete lines 22 through 24, and insert the following:

"A. In addition to the tax levied by R.S. 47:302(A) ~~and 321(A)~~, 321(A), and 321.1(A) and collected under the provisions of ~~Chapter 2 of Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950~~ Chapters 2 and 2-A of this Subtitle, there is hereby levied an additional tax upon the sale at retail, the"

AMENDMENT NO. 82

On page 122, line 26 after "property" insert "or digital product"

AMENDMENT NO. 83

On page 122, delete lines 27 and 28 and insert the following:

"~~this Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950;~~ the levy of ~~said~~ the tax to shall be as follow:"

AMENDMENT NO. 84

On page 123, line 2, after "property" and before "when" insert "or digital product"

AMENDMENT NO. 85

On page 123, line 6, after "property" and before "when" insert "or digital product"

AMENDMENT NO. 86

On page 123, delete lines 9 through 14 and insert the following:

"B. In addition to the tax levied by R.S. 47:302(B) ~~and 321(B)~~, 321(B), and 321.1(B) and collected ~~under the provisions of Chapter 2 of Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950~~ pursuant to the provisions of Chapters 2 and 2A 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 or digital product, as

~~defined by said Chapter 2 of Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950; the levy of said tax to be as follows in Chapter 2 of this Subtitle. The levy of the tax shall be as follows:"~~

AMENDMENT NO. 87

On page 123, line 16, after "property" and before the comma, insert "or digital product"

AMENDMENT NO. 88

On page 123, line 18, after "property" and before "is" insert "or digital product"

AMENDMENT NO. 89

On page 123, line 22, after "property" and before the period "." insert "or digital product"

AMENDMENT NO. 90

On page 126, between lines 11 and 12, insert the following:

"§337.3. Imposition of political subdivision tax

A. (1) A taxing authority may continue to levy sales and use taxes under authority provided for such political subdivisions by the statutes or Constitution of Louisiana.

(2) A taxing authority shall levy sales and use taxes on the sale at retail, the use, the lease or rental, the consumption, and the storage of digital products. The levy of local sales and use tax on digital products shall be subject to the definitions, exclusions, and exemptions provided in Chapters 2, 2-A, and 2-B of this Subtitle.

* * *

AMENDMENT NO. 91

On page 132, between lines 25 and 26, insert the following:

"§340.1. Marketplace facilitators; collection and remittance of state and local sales and use tax

A. Definitions. For purposes of this Section, the following words and phrases shall have the following meanings, unless the context clearly indicates otherwise:

* * *

(3) "Marketplace" means any physical or electronic platform or forum, owned, operated, or otherwise controlled by the marketplace facilitator through which a marketplace seller may sell or offer for sale tangible personal property, digital products, or sales of services for delivery into Louisiana.

* * *

(5) "Marketplace seller" means a person who sells or offers for sale tangible personal property or digital products, or sales of services for delivery into Louisiana through a marketplace that is owned, operated, or controlled by a marketplace facilitator.

* * *

AMENDMENT NO. 92

On page 135, line 13, after "(n)" delete "and (31)," and insert ", (16)(h) and (p),"

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AMENDMENT NO. 93

On page 135, at the end of line 14, change "305.14" to "305.15"

AMENDMENT NO. 94

On page 135, line 15, delete "305.36,"

AMENDMENT NO. 95

On page 135, line 17, delete "through 305.65," and insert "through 305.61, 305.63 through 305.65,"

AMENDMENT NO. 96

On page 135, line 18, after "305.80," delete "306(A)(3), (6)," and insert "306(A)(6)"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Reese to Reengrossed House Bill No. 10 by Representative Wright

AMENDMENT NO. 1

On page 87, at the end of line 20, insert the following:

"(1) Before January 1, 2025, the single or central sales tax collector for each parish shall modify returns for reporting and remitting local sales and use tax to include the following:

(a) A separate line item for the sales of prescriptions drugs.

(b) A separate line item for the sales of manufacturing, machinery, and equipment.

(2)"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Foil to Reengrossed House Bill No. 10 by Representative Wright

AMENDMENT NO. 1

Delete Amendment No. 90 of the set of Floor Amendments (SFAHB10 WATSOND 196) proposed by Senator Reese and adopted by the Senate on November 22, 2024

AMENDMENT NO. 2

In the set of Floor Amendments (SFAHB10 WATSOND 196) proposed by Senator Reese and adopted by the Senate on November 22, 2024, in Amendment No. 12, on page 2 line 4, change "305.14, 305.18," to "305.18,"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Reese to Reengrossed House Bill No. 10 by Representative Wright

AMENDMENT NO. 1

Delete the set of Senate Committee Amendments (SCAHB10 TOLERE 147) proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024.

AMENDMENT NO. 2

On page 1, line 2, after "reenact" delete the remainder of the line and insert the following:

"R.S. 22:2065, R.S. 47:32(A), 44.1(A), 287.732.2(B), 287.750(I), 293(9)(a)(iv) and (10), 294, 295, the Section heading of 297.14, 300.1, 300.3(3), 301(3), (4)(i)"

AMENDMENT NO. 3

On page 1, delete line 4, and insert "301.1(B)(2)(b) through (d), (C)(2)(b), and (D) through (F),"

AMENDMENT NO. 4

On page 1, line 8, after "305.13," delete the remainder of the line and insert "305.16, 305.20(A), (C), and (D), 305.33, 305.39, 305.50(B)"

AMENDMENT NO. 5

On page 1, line 9, after "through (D)," insert "305.70," and after "305.75" delete the "," and insert "(A), 306(A)(3)(a),"

AMENDMENT NO. 6

On page 1, line 10, delete "321.1(A), (B), and (C)," and insert "321.1(A) through (C), and (E),"

AMENDMENT NO. 7

On page 1, at the end of line 11, after "337.8(B)," insert "337.10,"

AMENDMENT NO. 8

On page 1, line 12, after "and (3)," delete the remainder of the line and insert "4302(B), 6001(A), 6006(A), (B)(1)(introductory paragraph), (2), and (4), (D), and (E), 6007(J)(1)(b)(i) and (c) and (2)(a), 6019(A)(1)(e), 6020(H), and 6023(I), and R.S. 51:1286, 1787(L), and 2461, to enact R.S. 47:293(9)(a)(xxvi), 297.25, 300.6(B)(3), 300.7(C)(3),"

AMENDMENT NO. 9

On page 1, line 13, after "301.5," delete the remainder of the line and insert "305(J) and (K), 305.5, 305.72(D) through (F), 3204(M), 6007(J)(1)(d), and 6015(M), and"

AMENDMENT NO. 10

On page 1, at the beginning of line 15, after "R.S. 47:9," insert "32(B), 32.1, 79, 293(9)(a)(ix) and (xvii), 293.2, 297, 297.2, 297.6, 297.7, 297.9, 297.20(A)(2), 297.21(A)(2),"

AMENDMENT NO. 11

On page 1, line 16, after "305(D)(3) through (6)," delete the remainder of the line

AMENDMENT NO. 12

On page 1, at the beginning of line 17, change "305.14 though 305.18," to "305.14, 305.18,"

AMENDMENT NO. 13

On page 1, at the end of line 17, delete "305.36,"

AMENDMENT NO. 14

On page 1, at the end of line 18, after "305.52" insert a comma ","

AMENDMENT NO. 15

On page 1, delete line 19, and insert "305.54, 305.56 through 305.61, 305.63, 305.65, 305.68, 305.71,"

AMENDMENT NO. 16

On page 2, line 1, after "305.74," delete the remainder of the line and insert "305.77 through 305.80, 306(A)(6),"

AMENDMENT NO. 17

On page 2, at the end of line 2, delete "321.1(E), (F), (I)," and insert "321.1(F), (I),"

AMENDMENT NO. 18

On page 2, at the end of line 4, delete "337.11.4,"

AMENDMENT NO. 19

On page 2, line 5, after "6003," insert "6006(F) through (H),"

AMENDMENT NO. 20

On page 2, line 7, after "relative to" insert "revenue and finance; to provide for state and local revenue and finance; to provide for taxation; to provide for"

AMENDMENT NO. 21

On page 2, line 13, change "the the" to "the"

AMENDMENT NO. 22

On page 2, line 16, after "rebates;" insert the following:

"to provide state taxes levied on income; to provide for a flat tax rate for individuals, estates, and trusts; to provide for the calculation of individual income tax liability; to provide for the reduction of individual income tax rates under certain circumstances; to provide for certain requirements and limitations for the reduction of individual income tax rates; to provide for the amount of the standard deduction; to reduce certain deductions and credits; to increase the amount of the deduction for certain annual retirement income; to provide for certain definitions; to establish bonus depreciation and bonus amortization deductions; to provide for certain limitations with respect to the bonus depreciation and amortization; to provide for personal exemptions and credits for dependents; to provide for the rates and brackets for estates and trusts; to provide for the termination of certain credits claimed against income tax liability; to provide relative to the motion picture production tax credit; to provide relative to the research and development tax credit; to provide relative to the tax credit for rehabilitation of historic structures; to provide for credit caps; to repeal provisions relative to elections made by certain corporations and flow-through entities; to repeal provisions for certain disallowed expenses; to repeal the deduction for net capital gains; to repeal the individual income tax rate reduction trigger; to repeal regulation requirements for the capital gains deduction; to repeal certain limitations on the deduction for children adopted from foster care; to repeal certain limitations on the deduction for the private adoption of certain children;"

AMENDMENT NO. 23

On page 2, delete lines 19 through 25

AMENDMENT NO. 24

On page 2, line 26, change "Section 2." to "Section 1."

AMENDMENT NO. 25

On page 3, delete lines 5 through 16

AMENDMENT NO. 26

On page 3, delete line 17, and insert the following:

"Section 2. R.S. 47:32(A), 44.1(A), 287.732.2(B), 287.750(I), 293(9)(a)(iv) and (10), 294, 295, the Section heading of 297.14, 300.1, 300.3(3), 301(3), (4)(i) through (k), (6), (7), (8), (10), (13), (14), (16), (18),"

AMENDMENT NO. 27

On page 3, line 18, after "(30)," delete the remainder of the line and insert "301.1(B)(2)(b) through (d), (C)(2)(b),"

AMENDMENT NO. 28

On page 3, at the beginning of line 19, after "(D)," change "and (E)," to "(E), and (F),"

AMENDMENT NO. 29

On page 3, line 22, after "and (D)," insert "305.33," and after "through (D)," insert "305.70,"

AMENDMENT NO. 30

On page 3, line 23, after "305.75" delete the comma "," and insert "(A), 306(A)(3)(a)," and at the end of line change "321.1(A), (B), and (C)" to "321.1(A) through (C), and (E)"

AMENDMENT NO. 31

On page 3, line 25, after "337.8(B)," insert "337.10,"

AMENDMENT NO. 32

On page 3, at the end of line 25, after "and (3)," delete the remainder of the line and insert "4302(B), 6001(A), 6006(A), (B)(1)(introductory paragraph), (2), and (4), (D), and (E), 6007(J)(1)(b)(i) and (c) and (2)(a), 6019(A)(1)(e), 6020(H), and 6023(I) "

AMENDMENT NO. 33

On page 3, line 26, after "and R.S." delete the remainder of the line and delete line 27 and insert "47:293(9)(a)(xxvi), 297.25, 300.6(B)(3), 300.7(C)(3), 301(4)(l), 301.3, 301.4, 301.5, 305(J) and (K), 305.5, 305.13, 305.16, 305.72(D) through (F), 3204(M), 6007(J)(1)(d), and 6015(M) are hereby enacted to read as follows:"

AMENDMENT NO. 34

On page 3, between lines 27 and 28 insert the following:

"§32. Rates of tax

A. On individuals. The tax to be assessed, levied, collected, and paid upon the taxable income of an individual shall be computed at the following rates:

(1) ~~One and eighty-five one hundredths percent on that portion of the first twelve thousand five hundred dollars of net income which is in excess of the credits against net income provided for in R.S. 47:79.~~

~~(2) Three and one-half percent on the next thirty-seven thousand five hundred dollars of net income.~~

~~(3) Four and twenty-five one hundredths rate of three percent on any amount of net income in excess of fifty thousand dollars of net income.~~

* * *

§44.1. Annual retirement or disability income; exemption from taxation

A. ~~Six~~ Twelve thousand dollars of annual retirement income which is received by an individual sixty-five years of age or older shall be exempt from state income taxation. "Annual retirement income" is defined as pension and annuity income which is included in "tax table income" as defined in R.S. 47:293. This Section shall not affect the status of any income which is exempt from state income taxation by law. The amount of the exemption provided for in this Subsection shall be adjusted annually beginning January 1, 2026, by an amount calculated by multiplying the amount of the prior year's exemption by the percentage increase in the Consumer Price Index United States city average for all urban consumers (CPI-U), as reported by the United States Department of Labor, Bureau of Labor Statistics, or its successor, for the previous calendar year.

* * *

§287.732.2. Election for S corporations and other flow-through entities

* * *

B. Notwithstanding any provision of law to the contrary, the tax on the Louisiana taxable income of every entity that makes the election pursuant to this Section shall be computed at the ~~rates of~~ rate levied on individuals pursuant to the provisions of R.S. 47:32.

~~(1) One and eighty-five one hundredths percent upon the first twenty-five thousand dollars of Louisiana taxable income.~~

~~(2) Three and one-half percent upon the amount of Louisiana taxable income above twenty-five thousand dollars but not in excess of one hundred thousand dollars.~~

~~(3) Four and one-quarter percent upon the amount of Louisiana taxable income above one hundred thousand dollars.~~

* * *

§287.750. Louisiana work opportunity tax credit

* * *

I. No credit shall be granted pursuant to this Section for certifications requested after June 30, 2027 ~~June 30, 2025.~~

* * *

§293. Definitions

The following definitions shall apply throughout this Part, unless the context requires otherwise:

* * *

(9)(a) "Tax table income", for resident individuals, means adjusted gross income plus interest on obligations of a state or political subdivision thereof, other than Louisiana and its

municipalities, title to which obligations vested with the resident individual on or subsequent to January 1, 1980, and less:

* * *

~~(iv) The excess, if any, of the personal exemptions and deductions standard deduction provided for in R.S. 47:294 over the amount of the personal exemptions and deductions already included in the tax tables promulgated by the secretary under authority of R.S. 47:295.~~

* * *

~~(xxvi) The bonus depreciation deduction provided for in R.S. 47:297.25.~~

* * *

(10) "Tax table income", for nonresident individuals, means the amount of Louisiana income, as provided in this Part, allocated and apportioned under the provisions of R.S. 47:241 through 247, ~~plus the total amount of the personal exemptions and deductions already included in the tax tables promulgated by the secretary under authority of R.S. 47:295;~~ less the proportionate amount of excess federal itemized personal deductions; the temporary teacher deduction; the recreation volunteer and volunteer firefighter deduction; the construction code retrofitting deduction; any gratuitous grant, loan, or other benefit directly or indirectly provided to a taxpayer by a hurricane recovery entity if such benefit was included in federal adjusted gross income; any gratuitous grant, loan, rebate, tax credit, advance refund, or other qualified disaster relief benefit directly or indirectly provided to a taxpayer by the state or federal government as a COVID-19 relief benefit as defined in R.S. 47:297.16 if the benefit was included in the taxpayer's federal adjusted gross income; the exclusion provided for in R.S. 47:297.3 for S Bank shareholders; ~~the deduction for expenses disallowed by 26 U.S.C. 280C;~~ salaries, wages, or other compensation received for disaster or emergency-related work rendered during a declared state disaster or emergency; wages of nonresident individuals who are eligible for the mobile workforce exemption pursuant to R.S. 47:248; ~~the deduction for net capital gains;~~ the pass-through entity exclusion provided in R.S. 47:297.14; the exemption for military survivor benefit plan payments pursuant to R.S. 47:297.17; ~~the bonus depreciation deduction provided for in R.S. 47:297.25 and personal exemptions and deductions the standard deduction provided for in R.S. 47:294.~~ The proportionate amount is to be determined by the ratio of Louisiana income to federal adjusted gross income. When federal adjusted gross income is less than Louisiana income, the ratio shall be one hundred percent. ~~The Department of Revenue shall promulgate regulations in accordance with R.S. 47:293.2 relative to the individual income tax deduction for income from net capital gains pursuant to this Paragraph.~~

* * *

§294. ~~Personal exemptions and credit for dependents~~ Standard deduction

A. All personal exemptions and deductions for dependents allowed in determining federal income tax liability, including the extra exemption for the blind and aged, will be allowed in determining the tax liability in this Part. A standard deduction shall be allowed in determining a taxpayer's tax liability pursuant to this Part. Taxpayers are required to use the same filing status and claim the same exemptions on their return required to be filed under this Part as they used on their federal income tax return. The amounts to be taken into consideration For tax year 2025, the amount of the standard deduction shall be as follows:

~~A. A combined personal exemption and standard deduction in the following amounts:~~

a. (1) Single Individual and Married-Separate	\$ 4500.00 \$12,500.00
b. (2) Married-Joint Return, and a Qualified Surviving Spouse, and Head of Household	\$ 9000.00 200% of the dollar amount provided for Single Individuals
c. Married-Separate	\$ 4500.00
d. Head of Household	\$ 9000.00

~~B. An additional deduction of one thousand dollars shall be allowed for each allowable exemption in excess of those required to qualify for the exemption allowable under R.S. 47:294(A). Beginning January 1, 2026, and thereafter, the amount of the standard deduction provided in Subsection A of this Section shall be adjusted annually by an amount calculated by multiplying the amount of the prior year's standard deduction by the percentage increase in the Consumer Price Index United States city average for all urban consumers(CPI-U), as reported by the United States Department of Labor, Bureau of Labor Statistics, or its successor, for the previous calendar year.~~

§295. Tax imposed on individuals; administration

A. There is imposed an income tax for each taxable year upon the Louisiana income of every individual, whether resident or nonresident. The amount of the tax shall be determined from tax tables imposing the maximum tax allowed under the rates of tax and brackets set forth in accordance with the provisions of R.S. 47:32 promulgated by the secretary under authority of this Section in accordance with the Administrative Procedure Act. However, the tax imposed by this Part shall never exceed the rates of tax and brackets set forth in R.S. 47:32.

B. The secretary shall establish tax tables that calculate the tax owed by taxpayers based upon where their taxable income falls within a range that shall not exceed two hundred fifty dollars. The secretary shall provide in the tax tables that the combined personal exemption, standard deduction, and other exemption deductions in R.S. 47:294 shall be deducted from the lowest bracket. If the combined exemptions and deductions exceed the lowest bracket, the excess shall be deducted from the next lowest bracket. If the combined exemptions and deductions exceed the two lowest brackets, the excess shall be deducted from the next lowest bracket.

C. The secretary of the Department of Revenue shall administer and enforce this Part: and He may adopt, prescribe, and from time to time alter and enforce reasonable rules, orders, and regulations for the purpose of implementing this Part. He The secretary may, upon making a record of his reasons therefor, waive, reduce, or compromise any of the taxes, penalties, or interest or other amounts provided by this Part. ~~Until December 31, 2015, in any case when the penalty exceeds twenty-five thousand dollars, it can be waived by the secretary only after approval by the Board of Tax Appeals.~~ Notwithstanding the provisions of R.S. 47:1508, beginning January 1, 2016, waivers of all penalties exceeding twenty-five thousand dollars shall be subject to oversight by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. This provision shall not apply to any penalty the secretary remits or waives in accordance with rules and regulations promulgated pursuant to the Administrative Procedure Act regarding

the remittance or waiver of penalties under the department's voluntary disclosure program.

~~D. C. The secretary may require that a complete copy of the taxpayer's federal income tax return, or any part thereof, be filed. When so the return is filed, the federal income tax return, or part thereof, shall constitute and become part of the return required to be filed under this Part.~~

* * *

§297.14. ~~Flow-through~~ Pass-through entity exclusion

* * *

§297.25. Tax deduction; election; bonus depreciation and amortization

A. General. For purposes of computing tax table income for taxable years beginning on or after January 1, 2025, there shall be allowed a deduction, at the election of the taxpayer, from federal adjusted gross income for costs of qualified property, qualified improvement property, and research and experimental expenditures, as provided in this Section.

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

(1) "Bonus depreciation" and "bonus amortization" mean methods to recover costs for expenditures in depreciable or amortizable business assets by immediately deducting the cost of the expenditures in the tax year in which the property is placed in service or the expenditure is paid or incurred.

(2) "Internal Revenue Code" means Title 26 of the United States Code and Title 26 of the Code of Federal Regulations, each as in effect on January 1, 2024.

(3) "Qualified improvement property" shall have the same meaning as the term is defined in Section 168(e)(6) of the Internal Revenue Code.

(4) "Qualified property" shall have the same meaning as the term is defined in Section 168(k) of the Internal Revenue Code.

(5) "Research and experimental expenditures" shall have the same meaning as the term is defined by Section 174 of the Internal Revenue Code as in effect on January 1, 2024.

C. Bonus depreciation for qualified property and qualified improvement property.

(1) Expenditures for qualified property or qualified improvement property placed in service on or after January 1, 2025, shall be eligible for bonus depreciation and, if elected by the taxpayer, shall be deducted as an expense incurred by the taxpayer during the taxable year in which the property is placed in service.

(2) If a taxpayer elects bonus depreciation for costs of qualified property or qualified improvement property, any depreciation claimed pursuant to this Section shall not duplicate any depreciation or bonus depreciation allowable on the federal income tax return of the taxpayer for the taxable year.

(3) For taxable periods subsequent to the tax year in which the election has been made pursuant to this Section, federal adjusted gross income shall be increased by the amount of depreciation claimed under the Internal Revenue Code for the qualified property or qualified improvement property for which bonus depreciation has been claimed.

(4) Costs of qualified property or qualified improvement property for which a taxpayer has elected bonus depreciation pursuant to the provisions of this Section shall be subject to recapture upon the sale or disposition of the property in accordance with Subchapter P of Chapter 1 of Subtitle A of the Internal Revenue Code as in effect on January 1, 2024.

D. Bonus amortization for research and experimental expenditures.

(1) Research and experimental expenditures paid or incurred on or after January 1, 2025, shall be eligible for bonus amortization and, if elected by the taxpayer, shall be deducted as an expense incurred by the taxpayer during the taxable year in which the expenditure was incurred.

(2) If a taxpayer elects bonus amortization for research and experimental expenditures, any amortization claimed pursuant to this Section shall not duplicate any amortization or bonus amortization allowable on the federal income tax return of the taxpayer for the taxable year.

(3) For taxable periods subsequent to the tax year in which the election has been made pursuant to this Section, federal adjusted gross income shall be increased by the amount of amortization claimed under the Internal Revenue Code for research and experimental expenditures for which bonus amortization has been claimed.

(4) Research and experimental expenditures for which a taxpayer has elected bonus amortization pursuant to the provisions of this Section shall be excluded from the basis of property related to the expenditures upon the sale or disposition of the property in accordance with Subchapter P of Chapter 1 of Subtitle A of the Internal Revenue Code as in effect on January 1, 2024.

E. Election. An election is made when a taxpayer timely files an original or amended Louisiana individual income tax return with depreciation or amortization expensed in the calculation of Louisiana tax table income.

F. Nothing in this Section shall be construed to allow as an expense the excess of one hundred percent of the cost of property or expenditures. The provisions of this Section shall not be construed to alter the treatment of expenses for any tax year beginning on or before January 1, 2024.

G. Administration. The Department of Revenue may promulgate regulations in accordance with the Administrative Procedure Act as are necessary to implement the provisions of this Section.

* * *

§300.1. Tax imposed

There is imposed an income tax for each taxable year upon the Louisiana taxable income of every estate or trust, whether resident or nonresident. The tax to be assessed, levied, collected, and paid upon the Louisiana taxable income of an estate or trust shall be computed at the following rates:

~~(1) One and eighty-five hundredths percent on the first ten thousand dollars of Louisiana taxable income:~~

~~(2) Three and one-half percent on the next forty thousand dollars of Louisiana taxable income:~~

~~(3) Four and twenty-five one hundredths rate of three percent on Louisiana taxable income in excess of fifty thousand dollars.~~

* * *

§300.3. Residents and nonresidents

The tax imposed by R.S. 47:300.1 upon the income of estates or trusts shall apply to residents and nonresidents as follows:

* * *

(3) Estates or trusts located outside the United States that derive income from Louisiana sources but are not required to file United States fiduciary income tax returns shall be taxed and required to comply with this Part. Such estate or trust shall be taxed in the same manner as other nonresident estates or trusts, and the provisions of this Part shall apply as if the estate or trust had been required to file an income tax return with the Internal Revenue Service for the current and all prior years. In the alternative, such estate or trust may elect to be taxed at the rate of ~~five~~ three percent on total gross income from Louisiana sources.

* * *

§300.6. Louisiana taxable income of resident estate or trust

* * *

B. Modification. For purposes of this Section, federal taxable income shall be modified by adding or subtracting the items set forth below:

* * *

(3) For taxable years beginning on or after January 1, 2025, a deduction shall be allowed from federal taxable income for the cost of qualified property, qualified improvement property, and research and experimental expenditures as provided for in R.S. 47:297.25.

§300.7. Louisiana taxable income of nonresident estate or trust

* * *

C. Modification. For purposes of this Section, federal taxable income shall be modified by adding or subtracting the items set forth below:

* * *

(3) For taxable years beginning on or after January 1, 2025, a deduction shall be allowed from federal taxable income for the cost of qualified property, qualified improvement property, and research and experimental expenditures as provided for in R.S. 47:297.25.

* * *

AMENDMENT NO. 35

On page 4, at the end of line 11, after "less." insert "Cost price shall not include the amount charged for labor or services rendered in installing, applying, remodeling, or repairing property sold if such cost is separately billed to the customer at the time of installation."

AMENDMENT NO. 36

On page 14, at the beginning of line 25, delete "such" and insert "that"

AMENDMENT NO. 37

On page 14, line 27, delete "such" and insert "that"

AMENDMENT NO. 38

On page 20, line 1, after "transactions" delete "as" and insert "that"

AMENDMENT NO. 39

On page 33, delete lines 6 and 7, insert the following:

"shall not be included; ~~nor Sales price shall the sales price not~~ include the amount charged for labor or services rendered in installing, applying, remodeling, or repairing property sold if that charge is separately billed to the customer at the time of the sale."

AMENDMENT NO. 40

On page 63, line 14, after "includes" and before "transmission" delete "such" and insert "the"

AMENDMENT NO. 41

On page 63, line 16, after "whether" and before "service" delete "such" and insert "the"

AMENDMENT NO. 42

On page 65, line 9, after "intended to be" delete the remainder of the line in its entirety and insert "provided and used by the patient alone, or in combination in the"

AMENDMENT NO. 43

On page 65, delete lines 12 through 14

AMENDMENT NO. 44

On page 67, between lines 21 and 22, insert the following:

"F.(1) Local political subdivisions shall be prohibited from levying a sales and use tax on telecommunications services not in effect on July 1, 1990. However, the provisions of this Paragraph shall not be construed to prohibit the levy or collection of any franchise, excise, gross receipts, or similar tax or assessment by any political subdivision of the state as defined in Article VI, Section 44(2) of the State Constitution.

(2) There is hereby levied an additional state sales and use tax upon all telecommunications services, cable television services, direct-to-home satellite services, video programming services, and satellite digital audio radio services in this state, at the rate of five percent of the amounts paid or charged for such services.

(3) The tax levied pursuant to this Subsection shall be paid in lieu of any sales or use tax that would otherwise be levied and collected by a political subdivision of this state.

(4) The taxes levied pursuant to this Subsection shall be administered and collected by the secretary of the Department of Revenue. The secretary shall assess an administration and collection fee, not to exceed one percent of the collections of the tax, as reimbursement for the actual cost of collection of the tax.

(5) The tax levied in this Subsection shall be collected from the dealer, as defined in this Chapter, shall be paid at the time and in the manner hereinafter provided, and shall be in addition to all other taxes, whether levied in the form of excise, license, or privilege taxes, and shall be in addition to taxes levied pursuant to the provisions of Chapter 3 of Subtitle II of this Title.

(6) After allocation to the Bond Security and Redemption Fund as provided in Article VII, Section 9(B) of the State Constitution, the

treasurer shall deposit in and credit to the Local Revenue Fund the avails of the taxes collected under this Subsection."

AMENDMENT NO. 45

On page 67, delete lines 25 through 29, and on page 68, delete lines 1 through 26, and insert the following:

"(1) The rental or furnishing of sleeping rooms, cottages, cabins, rooms, suites, condominiums, townhouses, rental houses, or other accommodations by hotels, apartment hotels, lodging houses, tourist camps, tourist courts, property management companies, accommodations intermediaries, or any other provider or seller of accommodations to transient guests. The sales price shall include service, facilitator, processing, delivery, and other similar fees and charges associated with the processing of a transaction, even if such fee or charge is separately stated.

(2) The furnishing of admissions which shall include sales of tickets, and fees or other charges, for admissions to places of amusement, recreational events, entertainment, exhibitions, displays, and athletic entertainment, and charges made for participation in games and amusement activities. This service shall include the furnishing, for dues, fees, or other consideration, of the privilege of access to clubs, including buyer's clubs, or the privilege of having access to or the use of amusement, entertainment, athletic, or recreational facilities. This service shall also include coin-operated amusement devices, including but not limited to massage chairs, video games, pinball games, table games such as billiards and air hockey, and redemption games such as the claw and Skee-Ball that may award prizes of tangible personal property. The sales price shall include any service, facility, processing, delivery, facilitator, and other similar fees and charges, even if such fee or charge is separately stated.

(3) Parking, storing, or keeping of motor vehicles including but not limited to valet services, the use of parking spaces, parking lots, and parking structures, and charges for street parking at metered spaces.

(4) Printing and copying services, including but not limited to printing or overprinting, lithographic, multilith, blue printing, photostating, or other similar services of reproducing written or graphic matter, and copying, photocopying, reproducing, duplicating, and other similar services including those services provided in coin-operated, self-service form.

(5) Laundry, cleaning, pressing, alterations, repair, and dyeing services, including but not limited to the cleaning and renovation of clothing, furs, linens, furniture, carpets, and rugs, and the furnishing of storage space for clothing, furs, and rugs. The service shall be taxable at the location where the laundered, cleaned, pressed, or dyed article is returned to the customer.

(6) The furnishing of cold storage space, except that which is furnished pursuant to a bailment arrangement, and the furnishing of the service of preparing tangible personal property for cold storage where the service is incidental to the operation of storage facilities.

(7)(a) Repairs and maintenance of tangible personal property. Repairs and maintenance include but are not limited to the repair and servicing of automobiles, vehicles, boats and vessels, electrical and mechanical appliances and equipment, farm machinery and implements, motors, tires, batteries, engineering instruments, medical and surgical instruments, machinery, mechanical tools, shop equipment, furniture, rugs, flooring, watches, clocks, jewelry, refrigerators, phones, televisions, radios, shoes, including shoe shining, and office appliances and equipment. This includes service calls and trip or travel charges.

(b) For purposes of this Paragraph, "tangible personal property" includes machinery, appliances, and equipment which have been declared immovable by declaration under the provisions of Civil Code Article 467 and things which have been separated from land, buildings, or other constructions permanently attached to the ground or their component parts as defined in Civil Code Article 466.

(8) Telecommunications services for compensation, in accordance with the provisions of R.S. 47:301.1.

(9) The providing of prewritten computer software access services. For purposes of this Paragraph, prewritten computer software access services means charges made to customers for the right to access and use prewritten computer software, where possession of the software is maintained by the seller or third party regardless of whether the charge for the services is on a per use, per user, per license, subscription, or some other basis.

(10)(a) The providing of information services. For purposes of this Paragraph, information services means electronic data retrieval or research; and collecting, compiling, analyzing, or furnishing of information of any kind, including, but not limited to, general or specialized news, other current information or financial information, by printed, mimeographed, electronic, or electrical transmission, or by utilizing wires, cable, radio waves, microwaves, satellites, fiber optics, or any other method now in existence or which may be devised; this includes delivering or providing access to information through databases or subscriptions. Information services include but are not limited to:

(i) Furnishing newsletters; tax guides; research publications; financial, investment, circulation, credit, stock market, or bond rating reports; mailing lists; abstracts of title; news clipping services; wire services; scouting reports; surveys; bad check lists; and broadcast rating services.

(ii) Subscriptions to genealogical, financial, or similar databases.

(iii) Solely for purposes of state sales and use taxes, cable television services, direct-to-home satellite services, video programming services, and satellite digital audio radio services.

(iv) Global positioning system services including driving directions and sports, news, and similar information provided through satellite audio programming services.

(b) Information services shall not include any of the following:

(i) Information sold to a newspaper or a radio or television station licensed by the Federal Communications Commission, if the information is gathered or purchased for direct use in newspapers or radio or television broadcasts.

(ii) Charges to a person by a financial institution for account balance information; or information gathered or compiled on behalf of a particular client, if the information is of a proprietary nature to that client and may not be sold to others by the person who compiled the information, except for a subsequent sale of the information by the client for whom the information was gathered or compiled.

(iii) Internet access service or information services that are provided in conjunction with and merely incidental to the provision of Internet access service when provided for a single charge.

(iv) Data processing, including but not limited to check or payment processing services."

AMENDMENT NO. 46

On page 69, line 14, following "Subsection" change "(C)" to "C"

AMENDMENT NO. 47

On page 71, between lines 9 and 10, insert the following:

"D. Exceptions for purposes of sales and use tax levied by political subdivisions:

(1) The lease or rental of tangible person property, excluding motor vehicles, shall be sourced, for purposes of tax imposed by political subdivisions, as follows:

(a) Tax for the initial lease or rental period is due to the local taxing jurisdiction where the transfer of possession of the leased property occurs.

(b) Tax for subsequent lease or rental periods is due to the local taxing jurisdiction where the property is primarily located provided there is no additional transfer of possession. The primary location of the property shall be the location designated by the lessee and made known to the lessor from records maintained in the ordinary course of business.

(c) Possession or use of leased property within a jurisdiction where the property is not primarily located shall subject the lessee to the taxes imposed by that political subdivision. However, a credit shall be allowed for any taxes previously paid to another political subdivision for that lease period pursuant to Subparagraph (B)(3)(a) of this Section. The lessee shall maintain records and report any additional taxes due if leased property is used outside of its primary location.

(d) Leases or rentals that do not require periodic payments shall be sourced in the same manner as a retail sale of tangible personal property in accordance with Subsection A of this Section.

(2)(a) Computer software, prewritten computer software access services, information services and digital products that are used in more than one political subdivision within this state shall be sourced according to the number of users or licensees within each political subdivision, if known to the seller at the time of the transaction. The seller shall allocate the sales price based on the number of users or licensees in each political subdivision during the taxable period. If the seller does not have sufficient information to allocate the transaction among political subdivisions, the seller shall source the transaction pursuant to Subparagraph (B)(3) of this Section.

(b) The provisions of this Paragraph shall not affect the obligation of a purchaser to remit use tax to the proper political subdivision based on the number of users or licensees within each political subdivision.

E.(1) Records related to sourcing are considered records of the taxable sales, purchases, leases, and rentals, and shall be retained, preserved, and produced by the dealer in accordance with R.S. 47:309 and 337.29.

(2) If the dealer fails to keep, preserve or produce sourcing records for its taxable sales, purchases, leases, or rentals, the secretary or local collector shall determine the source of the transaction. The secretary's or local collector's determination shall be considered prima facie correct."

AMENDMENT NO. 48

On page 72, at the end of line 16, after "including" delete the comma
"

AMENDMENT NO. 49

On page 73, line 13, change "only applies" to "applies only"

AMENDMENT NO. 50

On page 73, line 14, change "only include" to "include only"

AMENDMENT NO. 51

On page 74, line 16, after "including" delete the comma ",."

AMENDMENT NO. 52

On page 75, line 6, after "resident" delete the comma ",."

AMENDMENT NO. 53

On page 82, line 27, after "including" delete the comma ",."

AMENDMENT NO. 54

On page 90, between lines 2 and 3, insert the following:

"K.(1) Sales and use tax levied by any taxing authority shall not apply to sales for the purposes of lease or rental of tangible personal property or digital products in an arms-length transaction.

(2) To qualify for this exemption, sales must be made in strict compliance with rules and regulations. Any dealer making a sale for lease or rental that is not in strict compliance with the regulations shall himself be liable for the tax.

(3) Sales of motor vehicles, trailers, and semitrailers for lease or rental shall comply with the requirements set forth in R.S. 47:305.36."

AMENDMENT NO. 55

On page 90, delete lines 6 through 28 in their entirety, delete pages 91 and 92 in their entirety and on page 93, delete lines 1 through 23 in their entirety and insert the following:

"A. The following items shall be exempt from the sales and use tax imposed by the state:

(1) Drugs prescribed by a physician, dentist, or any person with prescriptive authority, pursuant to Article VII of the Constitution of Louisiana.

(2) The sale or purchase of any ostomy, ileostomy, or colostomy device or any other appliance including catheters or any related item which is required as the result of any surgical procedure by which an artificial opening is created in the human body for the elimination of natural waste.

(3) Any and all medical devices used exclusively by the patient in the medical treatment of various diseases or administered exclusively to the patient by a physician, nurse, or other healthcare professional or healthcare facility in the medical treatment of various diseases under the supervision of and prescribed by a licensed physician.

(4) Adaptive driving equipment and motor vehicle modifications prescribed for personal use by a physician, a licensed chiropractor, or a driver rehabilitation specialist licensed by the state.

(5) The tax imposed by R.S. 47:302(A) and R.S. 47:321 shall not apply to the sale at retail, the use, the consumption, the distribution, and the storage of insulin, both prescription and nonprescription to be used or consumed in this state, for personal use or consumption; provided, however, that this exemption shall apply only to sales taxes imposed by the State of Louisiana and shall not apply to such taxes authorized and imposed by any school board,

municipality, or other local taxing authority notwithstanding any other provision of law to the contrary, specifically but not exclusively R.S. 33:2716.1.1.

B. The following items shall be exempt from the sales and use tax imposed by any taxing authority:

(1) The sale of prescription drugs pursuant to Title XXI of the Social Security Act and the pharmaceutical vendor program for Title XIX of the Social Security Act as administered by the Louisiana Department of Health.

(2) Orthotic devices, including prescription eyeglasses and contact lenses, and prosthetic devices and wheelchairs and wheelchair lifts prescribed by any person with prescriptive authority in this state for personal consumption or use.

(3) Orthotic devices, prosthetic devices, prostheses and restorative materials utilized by or prescribed by dentists in connection with health care treatment or for personal consumption or use and any and all dental devices used exclusively by the patient or administered exclusively to the patient by a dentist or dental hygienist in connection with dental or health care treatment.

(4) The sale to, or the purchase by, an individual or by a medical service provider such as a physician, clinic, surgical center, or other healthcare facility of a prosthetic device which is sold or purchased with the intention of being personally used or consumed by individuals pursuant to a prescription by a physician when the individual is covered by the state of Louisiana Medicaid insurance program or a Medicaid insurance program administered by a third party on behalf of the state of Louisiana.

(5) The procurement and administration of cancer and related chemotherapy prescription drugs used exclusively by the patient in his medical treatment when administered exclusively to the patient by a physician, nurse, or other health care professional in a physician's office where patients are not regularly kept as bed patients for twenty-four hours or more.

(6) The sales, use, and lease taxes imposed by taxing authorities shall not apply to the purchase or rental by an individual of machines, parts therefor, and materials and supplies which a physician has prescribed for home renal dialysis.

(7) Pharmaceutical samples approved by the United States Food and Drug Administration which are manufactured in the state or imported into the state for distribution without charge to physicians, dentists, clinics, or hospitals.

(8) The sale, lease, or rental of tangible personal property or digital products if such sale, lease, or rental is made under the provisions of Medicare.

(9) The sale of any human tissue transplants, which shall be defined to include all human organs, bone, skin, cornea, blood, or blood products transplanted from one individual into another recipient individual.

(10) The sale, lease, or rental of items, including but not limited to supplies and equipment, or the sale of services that are reasonably necessary for the operation of free hospitals.

(11) The sale of marijuana recommended for therapeutic use by qualified patients as defined in R.S. 40:1046.

(12) The sale of materials used directly in the collection, separation, treatment, testing, and storage of blood by nonprofit blood banks and nonprofit blood collection centers.

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C. A political subdivision may provide for a sales and use tax exemption for any item exempted from state sales and use tax purposes pursuant to the provisions of this Section."

AMENDMENT NO. 56

On page 98, between lines 2 and 3, insert the following:

"(j) Containers used for farm products when sold directly to the farmer."

AMENDMENT NO. 57

On page 99, line 19, delete "capitalized" and insert "eligible for depreciation"

AMENDMENT NO. 58

On page 99, line 22, after "include" delete the comma " , "

AMENDMENT NO. 59

On page 99, delete line 24, and insert the following:

"equipment used directly in the manufacturing process, or which control or communicate with computer systems that control heating or cooling systems for machinery or equipment that manufactures tangible personal property for sale. Computers and software used for inventory and accounting systems or that control non-qualifying machinery and equipment are not considered machinery and equipment for purposes of this Subparagraph."

AMENDMENT NO. 60

On page 100, line 6, after "including" delete the comma " , "

AMENDMENT NO. 61

On page 103, delete line 8 and insert "imposed by the state or a political subdivision whose boundaries are coterminous with the state:"

AMENDMENT NO. 62

On page 103, line 14, delete "any taxing authority:" and insert "by the state or a political subdivision whose boundaries are coterminous with the state:"

AMENDMENT NO. 63

On page 103, line 18, change "rubber tired" to "rubber-tired"

AMENDMENT NO. 64

On page 105, line 23, after "A." insert "(1)"

AMENDMENT NO. 65

On page 105, after line 28, insert the following:

"(2) Any municipal corporation, parish, sewerage, or water district that enters into a contract with a private nonprofit company to construct or operate a sewerage or wastewater treatment facility shall be exempt from the same sales tax as the municipal corporation, parish, sewerage, or water district."

AMENDMENT NO. 66

On page 107, line 12, after "including" delete the comma " , "

AMENDMENT NO. 67

On page 108, delete lines 4 through 28 and on page 109, delete lines 1 through 14

AMENDMENT NO. 68

On page 110, between lines 11 and 12, insert the following:

"§305.16. Exclusions and exemptions; cable television installation and repair Exemption; purchases by certain nonprofit organizations

The sales and use taxes imposed by the state or by any political subdivision thereof shall not apply to necessary fees incurred in connection with the installation and service of cable television. Such exemption shall not apply to purchases made by any cable television system, but shall only apply to funds collected from the subscriber for regular service, installation and repairs:

A. Purchases by a nonprofit entity which sells donated goods and spends seventy-five percent or more of its revenues on directly employing or training for employment persons with disabilities or workplace disadvantages shall be exempt from sales and use taxes levied by the state and any political subdivision whose boundaries are coterminous with the state.

B. Each nonprofit entity electing to utilize the exemption provided for in this Section shall apply annually for a one-year exemption certificate. The secretary of the Department of Revenue shall promulgate rules and regulations in accordance with the Administrative Procedure Act as are necessary to implement the provisions of this Section including rules for the use of annual certificates and shall establish a form for nonprofit entities to apply for this exemption.

* * *

AMENDMENT NO. 69

On page 112, between lines 5 and 6, insert the following:

"§305.33. Exclusions and exemptions; nonprofit retirement centers certain sales at cultural events

The sales and use taxes imposed by the state of Louisiana shall not apply to purchases of materials for the construction of and supplies for the operation of any not-for-profit retirement center owned or operated by any public trust authority or duly incorporated not-for-profit corporation. A retirement center for purposes of this Section is defined as any multipurpose facility which houses as a permanent residence senior citizens who are sixty-two years of age or older, which provides housing for the elderly, and which provides intermediate health care. A. The sales of tangible personal property at an event providing Louisiana heritage, culture, crafts, art, food, and music which is sponsored by a domestic nonprofit organization that is exempt from tax under Section 501(c)(3) of the Internal Revenue Code shall be exempt from sales and use taxes levied by the state. The provisions of this Section shall apply only to an event which transpires over a minimum of seven but not more than twelve days and has a five-year annual average attendance of at least three hundred thousand over the duration of the event. For purposes of determining the five-year annual average attendance, the calculation shall include the total annual attendance for each of the five most recent years. The provisions of this Subsection shall apply only to sales by the sponsor of the event.

B. Admission charges for, outside gate admissions to, or parking fees associated with an event providing Louisiana heritage, culture, crafts, art, food, and music which is sponsored by a domestic

nonprofit organization that is exempt from tax under Section 501(c)(3) of the Internal Revenue Code shall be from sales and use taxes levied by the state. The provisions of this Subsection shall apply only to an event which transpires over a minimum of seven but not more than twelve days and has a five-year annual average attendance of at least three hundred thousand over the duration of the event. For purposes of determining the five-year annual average attendance, the calculation shall include the total annual attendance for each of the five most recent years. The provisions of this Subsection shall apply only to admission charges for, outside gate admissions to, or parking fees associated with an event when the charges and fees are payable to or for the benefit of the sponsor of the event.

* * *

AMENDMENT NO. 70

On page 113, between lines 16 and 17, insert the following:

"§305.70. Exemption; ~~"Make It Right Foundation"~~ sale of toys to certain nonprofit organization

~~The sales and use tax imposed by the state of Louisiana or any political subdivision shall not apply to the sale of construction materials to the "Make It Right Foundation" when such materials are intended for use in constructing new residential dwellings in this state:~~

A. The sale of toys to a nonprofit organization exempt from federal taxation pursuant to Section 501(c)(3) of the Internal Revenue Code shall be exempt from sales and use taxes imposed or levied by the state or any political subdivision of the state if the sole purpose of the purchasing organization is to donate toys to minors and the toys are, in fact, donated.

B. The exemption provided for in Subsection A of this Section shall not apply if the donation is intended to ultimately yield a profit to a promoter of the organization or to any individual contracted to provide services or equipment, or both, to the organization.

C. Each nonprofit organization electing to utilize the exemption provided for in this Section shall apply annually for a one-year exemption certificate. The secretary of the Department of Revenue shall promulgate rules and regulations in accordance with the Administrative Procedure Act as are necessary to implement the provisions of this Section including rules for the use of annual certificates and shall establish a form for nonprofit organization to apply for this exemption.

* * *

AMENDMENT NO. 71

On page 118, delete lines 4 through 15 in insert the following:

"§305.75. Exemptions; feminine hygiene products and diapers

~~A. The sales and use tax imposed by the state of Louisiana or any political subdivision whose boundaries are coterminous any taxing authority with those of the state shall not apply to the purchase of feminine hygiene products, diapers, or both for individual personal use."~~

AMENDMENT NO. 72

On page 118, between lines 16 and 17, insert the following:

"§306. Returns and payment of tax; penalty for absorption

A. * * *

(3)(a) For the purpose of compensating the dealer in accounting for and remitting the tax levied by this Chapter, each dealer shall be allowed one and five hundredths percent of the amount of tax due and accounted for and remitted to the secretary in the form of a deduction in submitting his report and paying the amount due by him, provided the amount of any credit claimed for taxes already paid to a wholesaler shall not be deducted in computing the commission allowed the dealer hereunder. The aggregate state compensation for a dealer who operates one or more business locations within Louisiana shall not exceed ~~one thousand five hundred~~ one thousand five hundred and fifty dollars per calendar month. This compensation shall be allowed only if the payment of the dealer is timely paid and the return is timely filed. Notwithstanding any other provision of law, the calculation of this deduction shall be based only on the taxes levied pursuant to R.S. 47:302, 321, 331, and R.S. 51:1286. There shall be no compensation for the taxes accounted for and remitted pursuant to R.S. 47:321.1 or any other sales tax levied by the state.

* * **

AMENDMENT NO. 73

On page 120, line 7, after "47:302(A)" and before "and" insert "2 321.1(A)."

AMENDMENT NO. 74

On page 120, delete line 8, and insert the following:

"under pursuant to the provisions of Chapter ~~Chapter~~ 2 and 2-B of this Subtitle H of this Title, there is hereby levied"

AMENDMENT NO. 75

On page 121, delete lines 4 through 28 and on page 122, delete 1 through 8 and insert the following:

"§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)(a) Except as provided for in Subparagraph (b) of this Paragraph, at ~~At~~ the rate of forty-five hundredths 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.

(b) Beginning January 1, 2025, through December 31, 2029, in addition to the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an additional tax of fifty-five hundredths 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.

(c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five hundredths 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)(a) Except as provided for in Subparagraph (b) of this Paragraph, at ~~At~~ the rate of forty-five hundredths 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) Beginning January 1, 2025, through December 31, 2029, in addition to the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an additional tax of fifty-five hundredths 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.

(c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five hundredths 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)(a) Except as provided for in Subparagraph (b) of this Paragraph, at ~~At~~ the rate of forty-five hundredths 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.

(b) Beginning January 1, 2025, through December 31, 2029, in addition to the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an additional tax of fifty-five hundredths 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.

(c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five hundredths 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)(a) Except as provided for in Subparagraph (b) of this Paragraph, at ~~At~~ the rate of forty-five hundredths 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.

(b) Beginning January 1, 2025, through December 31, 2029, in addition to the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an additional tax of fifty-five hundredths 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) Beginning January 1, 2030, there is hereby levied a tax of seventy-five hundredths 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.(1) Except as provided for in Paragraph (2) of this Subsection, in ~~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 forty-five hundredths of one percent of the amounts paid or charged for the services.

(2) Beginning January 1, 2025, through December 31, 2029, in addition to the tax levied in Paragraph (1) of this Subsection, there is hereby levied an additional tax of fifty-five hundredths of one percent tax upon all sales of services in this state, as those services are defined by Chapter 2 of this Subtitle, at the rate of forty-five hundredths of one percent of the amounts paid or charged for the services.

(3) Beginning January 1, 2030, there is hereby levied a tax of seventy-five hundredths of one percent upon all sales of services in this state, as those services are defined by Chapter 2 of this Subtitle.

* * *

E. The provisions of Subparagraphs (A)(1)(a) and (b) and (2)(a) and (b), (B)(1)(a) and (b) and (2)(a) and (b), and (C)(1) and (2) of this Section shall be inapplicable, inoperative, and of no effect after ~~June 30, 2025~~ December 31, 2029."

AMENDMENT NO. 76

On page 122, delete lines 22 through 24, and insert the following:

"A. In addition to the tax levied by R.S. 47:302(A) ~~and 321(A)~~, 321(A), and 321.1(A) and collected under the provisions of ~~Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950~~ Chapters 2 and 2-A of this Subtitle, there is hereby levied an additional tax upon the sale at retail, the"

AMENDMENT NO. 77

On page 122, delete lines 27 and 28, and insert the following:

"this Subtitle ~~II~~ of Title 47 of the Louisiana Revised Statutes of 1950; the levy of ~~said~~ the tax ~~to~~ shall be as follows:"

AMENDMENT NO. 78

On page 123, at the end of line 6, delete "the same" and insert "it"

AMENDMENT NO. 79

On page 123, delete lines 9 through 14, and insert the following:

"B. In addition to the tax levied by R.S. 47:302(B) ~~and 321(B)~~, 321(B), and 321.1(B) and collected ~~under the provisions of Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950~~ pursuant to the provisions of Chapters 2 and 2-A 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 ~~said~~ Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950; the levy of ~~said~~ tax ~~to~~ be as follows in Chapter 2 of this Subtitle. The levy of the tax shall be as follows:"

AMENDMENT NO. 80

On page 123, line 19, after "business, or" delete "the same"

AMENDMENT NO. 81

On page 131, delete lines 20 through 26 in their entirety and insert the following:

~~"K.(1) C. Except as provided in Paragraph (2) of this Subsection, the~~ The following medications shall be exempt from the sales and use tax of any political subdivision in Caddo Parish:

~~(a) (1)~~ Vaso-endothelial growth factor, known as VEGF inhibitors, including but not limited to Visudyne and Macugen.

~~(b) (2)~~ Complex biologics such as monoclonal antibodies, including but not limited to Infliximab."

AMENDMENT NO. 82

On page 132, delete lines 11 through 15 in their entirety and insert the following:

~~"D.~~ As provided in R.S. 47:305.64, political subdivisions, including municipalities and parishes, may elect to provide for a sales and use tax exemption for the amount paid by qualifying radiation therapy treatment centers for the purchase, lease, or repair of capital equipment and the purchase, lease, or repair of software used to operate capital equipment."

AMENDMENT NO. 83

On page 133, between lines 18 and 19, insert the following:

"§3204. Contracts of exemption; renegotiation; violations; lists; priority of exemptions

* * *

M. No contracts shall be entered into and no existing contracts may be renewed pursuant to the provisions of this Section after June 30, 2025.

* * *

§4302. Contracts of exemption; renegotiation; violation; lists

* * *

B.(1) Each contract of exemption entered into under authority of this Chapter may be renewed for periods of up to five years, provided that the total number of years of exemption shall not exceed fifteen years unless otherwise provided in R.S. 47:3204(B)(1)(c).

(2) No contracts shall be entered into and no existing contracts may be renewed pursuant to the provisions of this Section after June 30, 2025.

* * *

AMENDMENT NO. 84

On page 133, line 25, change "profit making" to "profit-making"

AMENDMENT NO. 85

On page 133, after line 29, insert the following:

"§6006. Tax credits for local inventory taxes paid

A.(1) There shall be allowed a credit against ~~any~~ Louisiana individual income or corporation franchise tax for ad valorem taxes paid to political subdivisions on inventory held by manufacturers, distributors, and retailers.

(2) There shall be allowed a credit against ~~any~~ Louisiana individual income or corporation franchise tax for ad valorem taxes

paid to political subdivisions on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities.

(3) No credit shall be allowed for taxpayers taxed as a C-corporation for federal income tax purposes for taxable periods beginning on or after July 1, 2026. However, any such taxpayer may carry forward any remaining credits for an additional ten years from the date that the credits would have expired under the provisions of this Section. This additional carry forward period shall not apply to any credits for which the carry forward period expired prior to January 1, 2025. For taxable periods beginning on or after January 1, 2025, credit amounts earned by taxpayers taxed as a C-corporation for federal income tax purposes that exceed the taxpayer's tax liability shall not be eligible for refund and may only be used as a credit against subsequent Louisiana corporation income tax liability.

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

* * *

~~(2) Each taxpayer allowed a credit under this Section shall claim the credit on its separately filed individual income or corporate franchise tax return; however, for purposes of the application of the limitations on refundability of excess credit provided for in Subparagraphs (1)(a) through (c) of this Subsection, all taxpayers included in one consolidated federal income tax return filed under the Internal Revenue Code shall be treated as a single taxpayer.~~

* * *

~~(4) Notwithstanding any provision in this Section to the contrary, for a manufacturer, as defined in Subparagraph (C)(3)(b) of this Section, if the amount of the credit authorized pursuant to Subsection A of this Section exceeds the amount of tax liability for the tax year, the excess credit shall not be refundable and may only be carried forward as a credit against subsequent Louisiana individual income or corporation franchise tax liability for a period not to exceed ten years and shall not be refundable.~~

* * *

D. The credit provided in this Section shall be allowed as follows:

~~(1) For inventory taxes paid to political subdivisions on or after July 1, 1992, and before June 30, 1993, the credit shall be twenty percent of such taxes paid.~~

~~(2) For inventory taxes paid to political subdivisions on or after July 1, 1993, and before June 30, 1994, the credit shall be forty percent of such taxes paid.~~

~~(3) For inventory taxes paid to political subdivisions on or after July 1, 1994, and before June 30, 1995, the credit shall be sixty percent of such taxes paid.~~

~~(4) For inventory taxes paid to political subdivisions on or after July 1, 1995, and before June 30, 1996, the credit shall be eighty percent of such taxes paid.~~

~~(5) For one hundred percent of inventory taxes paid to political subdivisions on or after July 1, 1996, the credit shall be one hundred percent of such taxes paid.~~

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

F. At any time after a finding of overvaluation or misclassification of inventory for the purposes of this credit by audit or on appeal by the Board of Tax Appeals or court that last reviews the matter, the secretary of the Department of Revenue may intervene in any proceeding related to the valuation or classification of property as inventory for which a credit will be claimed pursuant to this Section.

G. Taxpayers that pay ad valorem taxes for the 2020 tax year that are eligible for the credit provided by this Section but are paid after December 31, 2020, may elect to treat these taxes as having been paid on December 31, 2020, for purposes of this credit, provided that the payments are made to the local tax collector on or before April 15, 2021. Taxpayers that make this election shall not also claim these taxes as having been paid in 2021 for purposes of claiming this credit for the 2021 tax year.

H.(1) Notwithstanding the provisions of Subparagraphs (B)(1)(b) and (B)(3)(c) of this Section, for ad valorem taxes on inventory paid for tax year 2020, taxpayers whose ad valorem taxes eligible for the credit authorized pursuant to this Section paid to all political subdivisions in the taxable year was less than or equal to one million dollars shall be refunded all of the excess credit.

~~(2) The provisions of this Subsection shall apply only to taxpayers that employed a minimum of one hundred full-time employees at each location in the state for whom withholding tax was remitted to the Department of Revenue for at least one month within each of the first three quarters of calendar year 2020.~~

~~(3) The provisions of this Subsection shall not apply to manufacturers as defined in Subparagraph (C)(3)(b) of this Section.~~

§6007. Motion picture production tax credit

* * *

J. Credit caps, structured pay outs, and project size limitations.

(1) Department of Economic Development program issuance cap.

* * *

(b) * * *

(i) If For tax credits granted in a final certification letter prior to July 1, 2024, if the total amount of credits granted to QECs in any fiscal year is less than the QEC cap, any residual amount of unused credits shall carry forward for use in subsequent years and may be granted in addition to the QEC cap for each year.

* * *

(c) For applications for state-certified productions and qualified entertainment companies submitted on or after July 1, 2023, but prior to July 1, 2025, the total amount of all tax credits granted in a final certification letter by the department in any fiscal year shall not exceed one hundred fifty million dollars. If the total amount of credits applied for in any particular year exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated as having been applied for on the first day of the subsequent year.

(d) For applications for state-certified productions and qualified entertainment companies submitted on or after July 1, 2025, the total amount of all tax credits granted in a final certification letter by the department in any fiscal year shall not exceed one hundred twenty-five million dollars. If the total amount of credits applied for in any particular year exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated as having been applied for on the first day of the subsequent year.

(2) Department of Revenue taxpayer claim cap.

(a)(i) Beginning July 1, 2017, through June 30, 2025, claims against state income tax allowed on returns for tax credits or transfers of such tax credits, including legacy credits, to the Department of Revenue as provided for in Paragraph (C)(4) of this Section shall be limited to an aggregate total of one hundred eighty million dollars each fiscal year. If For claims allowed on returns for tax credits or transfers of such tax credits to the Department of Revenue on or before June 30, 2024, if less than one hundred eighty million dollars of such tax credits and transfers are allowed in a fiscal year, the remaining amount, plus any amounts remaining from previous fiscal years, shall be added to the one hundred eighty million dollar limit of subsequent fiscal years until that amount of tax credits or tax credit transfers to the Department of Revenue are claimed and allowed.

(ii) Beginning July 1, 2025, claims against state income tax allowed on returns for tax credits or transfers of such tax credits to the Department of Revenue as provided for in Paragraph (C)(4) of this Section shall be limited to an aggregate total of one hundred twenty-five million dollars each fiscal year.

* * *

§6015. Research and development tax credit

* * *

M.(1) Beginning July 1, 2025, claims against state income tax allowed on returns for tax credits as provided for in this Section shall be limited to an aggregate total of twelve million dollars each fiscal year.

(2) Claims for tax credits shall be allowed on a first-come, first-served basis. Any taxpayer whose claim for such tax credits is disallowed because the fiscal year cap has been reached may use the tax credits against state income tax due in an original return filed in the next fiscal year, and his claim shall have priority over other claims filed after the date of his original claim.

* * *

§6019. Tax credit; rehabilitation of historic structures

A.(1) * * *

(e)(i) For State of Louisiana Commercial Rehabilitation Tax Credit Part 2 applications received by the Department of Culture, Recreation and Tourism on or after January 1, 2021, but prior to January 1, 2025, the maximum aggregate total of tax credits that may

be reserved by all taxpayers pursuant to the provisions of this Section shall not exceed one hundred twenty-five million dollars annually. If and if the amount of tax credit reservations issued in a calendar year is less than one hundred twenty-five million dollars, the excess reservation amount shall be available for issuance in any subsequent calendar year. The Department of Culture, Recreation and Tourism shall establish by rule the method of reserving available tax credits including but not limited to a first-come, first-served system or any other method that the Department of Culture, Recreation and Tourism determines to be beneficial to the program. Rules promulgated pursuant to the provisions of this Subparagraph shall be subject to oversight by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. The Department of Revenue and the Department of Culture, Recreation and Tourism shall make reasonable efforts to post a listing of estimated credit amounts remaining under the annual cap on their websites.

(ii) For State of Louisiana Commercial Rehabilitation Tax Credit Part 2 applications received by the Department of Culture, Recreation and Tourism on or after January 1, 2025, the maximum aggregate total of tax credits that may be reserved by all taxpayers pursuant to the provisions of this Section shall not exceed eighty-five million dollars annually.

(iii) The Department of Culture, Recreation and Tourism shall establish by rule the method of reserving available tax credits including, but not limited to a first-come, first-served system or any other method that the Department of Culture, Recreation and Tourism determines to be beneficial to the program. Rules promulgated pursuant to the provisions of this Subparagraph shall be subject to oversight by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. The Department of Revenue and the Department of Culture, Recreation and Tourism shall make reasonable efforts to post a listing of estimated credit amounts remaining under the annual cap on their websites.

* * *

§6020. Angel Investor Tax Credit Program

* * *

H. No credits shall be granted or reserved under this program for reservation applications received by the department on or after July 1, 2030 ~~July 1, 2026~~ June 30, 2025.

* * *

§6023. Sound recording investor tax credit

* * *

I. No credits shall be granted pursuant to the provisions of this Section for applications received on or after July 1, 2026 ~~July 1, 2025~~.

* * *

AMENDMENT NO. 86

On page 134, delete line 1, and insert "Section 3. R.S. 51:1286, 1787(L), and 2461 are hereby amended and reenacted and R.S. 51:2399(C) is hereby enacted to read as follows:"

AMENDMENT NO. 87

On page 135, between lines 11 and 12, insert the following:

"§1787. Enterprise zone incentives

* * *

L. The department shall not accept any advance notification on or after ~~July 1, 2026~~ July 1, 2025.

* * *

§2399.3. Modernization tax credit

* * *

C. No credits shall be granted pursuant to the provisions of this Section for applications received after June 30, 2025.

* * *

§2461. Application deadline

No new advance notifications under this Chapter shall be accepted by the Department of Economic Development after ~~June 30, 2026~~ June 30, 2025. However, an employer that was approved by the department to receive incentives under the program on or before ~~June 30, 2026~~ June 30, 2025, shall continue to receive incentives pursuant to the terms of its agreement with the state of Louisiana as long as the employer retains its eligibility."

AMENDMENT NO. 88

On page 135, at the beginning of line 12, change "Section 6." to "Section 4."

AMENDMENT NO. 89

On page 135, line 13, after "R.S. 47:9" insert "32(B), 32.1, 79, 293(9)(a)(ix) and (xvii), 293.2, 297, 297.2, 297.6, 297.7, 297.9, 297.20(A)(2), 297.21(A)(2),"

AMENDMENT NO. 90

On page 135, at the end of line 14, after "through (6)," delete the remainder of the line and insert "305.14,"

AMENDMENT NO. 91

On page 135, line 15, at the beginning of the line delete "through" and delete "305.36,"

AMENDMENT NO. 92

On page 135, delete line 17, and insert "through 305.61, 305.63 through 305.65, 305.68, 305.71, 305.73(A)(5) and (6), (E) and (F), 305.74, "

AMENDMENT NO. 93

On page 135, delete line 18, and insert "305.77 through 305.80, 306(A)(6) and (7), and (D), 315.1 through"

AMENDMENT NO. 94

On page 135, line 19, delete "321.1(E), (F), (I), and (J)" and insert "321.1(F), (I), and (J)"

AMENDMENT NO. 95

On page 135, line 21, delete "337.11.4,"

AMENDMENT NO. 96

On page 135, line 22, after "6003," insert "6006(F), (G), and (H),"

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AMENDMENT NO. 97

On page 135, delete line 24

AMENDMENT NO. 98

On page 135, at the beginning of line 25, change "Section 8." to "Section 5."

AMENDMENT NO. 99

On page 136, delete lines 1 through 10 in their entirety and insert the following:

"Section 6. The provisions of this Act shall be applicable to taxable periods beginning on and after January 1, 2025.

Section 7. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval."

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Dickerson	McMahan
Adams	Domangue	McMakin
Bacala	Echols	Melerine
Bagley	Edmonston	Miller
Bamburg	Egan	Muscarello
Bayham	Emerson	Myers
Beaulieu	Farnum	Orgeron
Berault	Firment	Owen
Billings	Fisher	Riser
Bourriaque	Fontenot	Romero
Boyer	Freiberg	Schamerhorn
Brass	Gadberry	Schlegel
Braud	Galle	Selders
Brown	Geymann	St. Blanc
Bryant	Glorioso	Tarver
Butler	Hebert	Thomas
Carlson	Henry	Thompson
Carrier	Horton	Turner
Carver	Illg	Ventrella
Chassion	Jackson	Villio
Chenevert	Johnson, M.	Wilder
Coates	Johnson, T.	Wiley
Cox	Kerner	Wright
Crews	LaCombe	Wyble
Davis	Landry, J.	Young
Deshotel	Mack	Zeringue
Dewitt	McFarland	
Total - 80		

NAYS

Amedee	Knox	Newell
Boyd	LaFleur	Phelps
Carpenter	Landry, M.	Taylor
Carter, W.	Larvadain	Walters
Green	Lyons	Willard

Hughes	Marcelle
Jordan	Mena
Total - 19	
ABSENT	

Carter, R.	Hilferty	Moore
Freeman	McCormick	Stagni
Total - 6		

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

Consent to Correct a Vote Record

Rep. Wilford Carter requested the House consent to record his vote on the concurrence of the Senate amendments to House Bill No. 10 as nay, which consent was unanimously granted.

Suspension of the Rules

On motion of Rep. Emerson, 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

November 22, 2024

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

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

House Bill No. 2
Returned with amendments

Respectfully submitted,

YOLANDA J. DIXON
Secretary of the Senate

House Bills and Joint Resolutions Returned from the Senate with Amendments

Rep. Emerson asked for and obtained a suspension of the rules to take up at this time House Bill No. 2 just returned from the Senate, with amendments to be concurred in by the House, with a view of acting on the same:

HOUSE BILL NO. 2— BY REPRESENTATIVE EMERSON AN ACT

To amend and reenact R.S. 47:287.12, 287.750(I), 4302(B), 6007(I), 6015(J), 6019(A)(1)(a)(i), 6020(H), 6022(D)(4)(introductory paragraph), and 6023(I) and R.S. 51:1787(L) and 2461, to enact R.S. 47:287.73(C)(6), 287.744, 3204(M), and 6022(M) and R.S. 51:2399.3(C), and to repeal R.S. 17:3389, Part II of Chapter 26 of Title 25 of the Louisiana Revised Statutes of 1950, comprised of R.S. 25:1226 through 1226.6, R.S. 47:12, 34, 37,

287.73(C)(4), 287.95(H), 287.748, 287.749, 287.752, 287.755, 287.758, 287.759, 301(10)(a)(vi), Chapter 5 of Subtitle V of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:4331, R.S. 47:6005(G), 6006, 6008(D), 6011, 6012, 6013(D), 6014(F), 6015(L), 6016, 6016.1(N), 6017(C), 6018, 6021, 6022(L), 6025 through 6027, 6030, 6032(H), 6035 through 6037, 6041, 6104(D), 6105(B), 6106(E), and 6107(C), Chapter 22 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:1801 through 1813, R.S. 51:1932, Part VI of Chapter 39 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:2351 through 2360, Chapter 52 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3081 through 3094, Chapter 54 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3111 through 3115, and Chapter 55 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3121, relative to corporate taxation; to provide for a flat tax rate for purposes of calculating corporation income tax liability; to provide for the reduction of the rate; to establish a bonus depreciation deduction; to provide for definitions and certain limitations with respect to the bonus depreciation; to authorize the promulgation of rules and regulations; to provide for the termination of certain credits claimed against corporation income tax liability; to repeal certain tax exemptions, deductions, and credits; to repeal provisions relative to determination of location of movables for purposes of determining apportioned income for certain businesses; to repeal a sales tax exclusion for certain purchases by motion picture production companies; to repeal the corporate tax apportionment program; to repeal expired requirements for certain legislative committees to review certain tax credits; to provide for applicability; 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. 2 by Representative Emerson

AMENDMENT NO. 1

On page 1, line 2, after "4302(B)," delete the remainder of the line and delete line 3 and insert "6006(A), (B), (D) and (E), 6006.1(C), 6007(C)(1) and (4)(g), and (J)(1)(b)(i), (c) and (2)(a), 6014(D), 6015(M), 6019(A)(1)(a)(i) and (e), 6020(H), 6022(D)(4)(introductory paragraph) and (E)(2), 6023(I) and 6043(B)(1)"

AMENDMENT NO. 2

On page 1, line 4, after "3204(M)," insert "6007(J)(1)(d), 6015(M),"

AMENDMENT NO. 3

On page 1, line 4, after "R.S. 51:1787(L)" insert a comma "," and insert "2399.3(A)(1)"

AMENDMENT NO. 4

On page 1, line 10, after "47:6005(G)," delete "6006," and insert "6006(F), (G), and (H),"

AMENDMENT NO. 5

On page 1, line 10, change "6014(F)," to "6014(E) and (F),"

AMENDMENT NO. 6

On page 1, line 11, after "6021," delete "6022(L),"

AMENDMENT NO. 7

On page 1, line 12, after "6041," insert "6043(D),"

AMENDMENT NO. 8

On page 2, line 2, after "depreciation" and before the semicolon "," insert "and amortization"

AMENDMENT NO. 9

On page 2, line 4, after "liability;" and before "to repeal" insert "to provide relative to the motion picture production tax credit; to provide relative to the research and development tax credit; to provide relative to the tax credit for rehabilitation of historic structures; provide for credit caps;"

AMENDMENT NO. 10

On page 2, line 10, after "certain tax credits;" insert "to provide relative to claiming of tax credits; to provide relative to refundable credits;"

AMENDMENT NO. 11

On page 2, line 13, after "4302(B)," delete the remainder of the line and delete line 14 in its entirety and insert "6006(A), (B), (D) and (E), 6006.1(C), 6007(C)(1) and (4)(g), (J)(1)(b)(i), (c) and (2)(a), 6014(D), 6015(M), 6019(A)(1)(a)(i) and (e), 6020(H), 6022(D)(4)(introductory paragraph) and (E)(2), 6023(I) and 6043(B)(1) are hereby amended and"

AMENDMENT NO. 12

On page 2, line 15, after "3204(M)," insert "6007(J)(1)(d), 6015(M)"

AMENDMENT NO. 13

On page 2, line 15, delete "6022(M)"

AMENDMENT NO. 14

On page 2, line 18, after "2025," delete the remainder of the line and at the beginning of line 19, delete "January 1, 2026,"

AMENDMENT NO. 15

On page 2, at the end of line 20, delete "five" and delete line 21 and insert "six percent."

AMENDMENT NO. 16

On page 3, delete lines 1 through 3

AMENDMENT NO. 17

On page 6, between lines 15 and 16, insert the following:

"§6006. Tax credits for local inventory taxes paid

A.(1) There shall be allowed a credit against ~~any~~ Louisiana individual income or corporation franchise tax for ad valorem taxes paid to political subdivisions on inventory held by manufacturers, distributors, and retailers.

(2) There shall be allowed a credit against ~~any~~ Louisiana individual income or corporation franchise tax for ad valorem taxes paid to political subdivisions on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities.

(3) ~~No credit shall be allowed for taxpayers taxed as a C-corporation for federal income tax purposes for taxable periods beginning on or after July 1, 2026. However, any such taxpayer may carry forward any remaining credits for an additional ten years from the date that the credits would have expired under the provisions of this Section. This additional carry forward period shall not apply to any credits for which the carry forward period expired prior to January 1, 2025.~~

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

(a) ~~Taxpayers whose ad valorem taxes eligible for the credit authorized pursuant to this Section paid to all political subdivisions in the taxable year was less than or equal to five hundred thousand dollars shall be refunded all of the excess credit.~~

(b) ~~Taxpayers whose ad valorem taxes eligible for the credit authorized pursuant to this Section paid to all political subdivisions in the taxable year was more than five hundred thousand dollars, but less than or equal to one million dollars, shall be refunded seventy-five percent of the excess credit, and the remaining twenty-five percent of the excess credit shall be carried forward as a credit against subsequent tax liability for a period not to exceed ten years.~~

(c) ~~Taxpayers whose ad valorem taxes eligible for the credit authorized pursuant to this Section paid to all political subdivisions in the taxable year was more than one million dollars shall be refunded seventy-five percent of the first one million dollars of excess credit, and the remaining amount of the credit shall be carried forward as a credit against subsequent tax liability for a period not to exceed ten years.~~

(2) ~~Each taxpayer allowed a credit under this Section shall claim the credit on its separately filed income or corporate franchise tax return; however, for purposes of the application of the limitations on refundability of excess credit provided for in Subparagraphs (1)(a) through (c) of this Subsection, all taxpayers included in one consolidated federal income tax return filed under the Internal Revenue Code shall be treated as a single taxpayer.~~

(3)(a) ~~Subparagraphs (1)(a) and (b) of this Subsection shall not apply to any new business entity formed or registered to do business in this state after April 15, 2016.~~

(b) ~~New business entities formed or first registered to do business in this state after April 15, 2016, whose ad valorem taxes paid to all political subdivisions in the taxable year was less than ten thousand dollars shall be refunded all of the excess credit.~~

(c) ~~New business entities formed or first registered to do business in this state after April 15, 2016, whose ad valorem taxes~~

~~paid to all political subdivisions in the taxable year was ten thousand dollars or more, but no more than one million dollars shall be refunded seventy-five percent of the excess credit, and the remaining twenty-five percent of the credit shall be carried forward as a credit against subsequent tax liability for a period not to exceed ten years.~~

(4) ~~Notwithstanding any provision in this Section to the contrary, for a manufacturer, as defined in Subparagraph (C)(3)(b) of this Section, if the amount of the credit authorized pursuant to Subsection A of this Section exceeds the amount of tax liability for the tax year, the excess credit shall not be refundable and may only be carried forward as a credit against subsequent Louisiana income or corporation franchise tax liability for a period not to exceed ten years and shall not be refundable~~

* * *

D. ~~The credit provided in this Section shall be allowed as follows:~~

(1) ~~For inventory taxes paid to political subdivisions on or after July 1, 1992, and before June 30, 1993, the credit shall be twenty percent of such taxes paid.~~

(2) ~~For inventory taxes paid to political subdivisions on or after July 1, 1993, and before June 30, 1994, the credit shall be forty percent of such taxes paid.~~

(3) ~~For inventory taxes paid to political subdivisions on or after July 1, 1994, and before June 30, 1995, the credit shall be sixty percent of such taxes paid.~~

(4) ~~For inventory taxes paid to political subdivisions on or after July 1, 1995, and before June 30, 1996, the credit shall be eighty percent of such taxes paid.~~

(5) ~~For one hundred percent of inventory taxes paid to political subdivisions on or after July 1, 1996, the credit shall be one hundred percent of such taxes paid.~~

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

F. ~~At any time after a finding of overvaluation or misclassification of inventory for the purposes of this credit by audit or on appeal by the Board of Tax Appeals or court that last reviews the matter, the secretary of the Department of Revenue may intervene in any proceeding related to the valuation or classification of property as inventory for which a credit will be claimed pursuant to this Section.~~

G. ~~Taxpayers that pay ad valorem taxes for the 2020 tax year that are eligible for the credit provided by this Section but are paid after December 31, 2020, may elect to treat these taxes as having been paid on December 31, 2020, for purposes of this credit, provided that the payments are made to the local tax collector on or before April 15, 2021. Taxpayers that make this election shall not also claim these taxes as having been paid in 2021 for purposes of claiming this credit for the 2021 tax year.~~

H. (1) ~~Notwithstanding the provisions of Subparagraphs (B)(1)(b) and (B)(3)(c) of this Section, for ad valorem taxes on inventory paid for tax year 2020, taxpayers whose ad valorem taxes~~

eligible for the credit authorized pursuant to this Section paid to all political subdivisions in the taxable year was less than or equal to one million dollars shall be refunded all of the excess credit.

(2) The provisions of this Subsection shall apply only to taxpayers that employed a minimum of one hundred full-time employees at each location in the state for whom withholding tax was remitted to the Department of Revenue for at least one month within each of the first three quarters of calendar year 2020.

(3) The provisions of this Subsection shall not apply to manufacturers as defined in Subparagraph (C)(3)(b) of this Section."

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

* * *

C. Notwithstanding any other provision of law to the contrary in Title 47 of the Louisiana Revised Statutes of 1950, as amended, any excess of allowable credit established by this Section over the aggregate tax liabilities against which such credit can be applied, as provided in this Section, shall constitute an overpayment, as defined in R.S. 47:1621(A), and the secretary shall make a refund of such overpayment from the current collections of the taxes imposed by Chapter 1 or Chapter 5 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as amended, together with interest as provided in R.S. 47:1624. The right to a credit or refund of any such overpayment shall not be subject to the requirements of R.S. 47:1621(B). All credits and refunds, together with interest thereon, must be paid or disallowed within ninety days of receipt by the secretary, of any such claim for refund or credit. Failure of the secretary to pay or disallow, in whole or in part, any claim for a credit or a refund shall entitle the aggrieved taxpayer to proceed with the remedies provided in R.S. 47:1625.

* * *

AMENDMENT NO. 18

On page 6, between lines 17 and 18, insert the following:

"C. Production tax credit; specific productions and projects.

(1) There is hereby authorized a tax credit against state income tax for Louisiana taxpayers for expenditures related to state-certified productions and qualified entertainment companies. The tax credit shall be earned by a motion picture production company at the time expenditures are certified by the office and the secretary for a motion picture production company in a state-certified production. However, credits cannot be applied against a tax or transferred until the expenditures are certified by the office and the secretary. For state-certified productions, expenditures shall be certified no more than once per production, after project completion. However, if at the time of application for initial certification, the office is notified that post-production activities will take place in Louisiana, a supplemental request for certification of expenditures directly related to such post-production activity may be submitted for consideration by the office. The cost of any verification or audit of such expenditures shall be borne by the motion picture production company. The tax credit shall be calculated as a percentage of the total base investment dollars certified per project, or as otherwise provided in this Paragraph.

* * *

(4) Transferability of the credit. Except as provided for in Subparagraph (g) of this Paragraph, motion picture tax credits not previously claimed by any taxpayer against its income tax may be

transferred or sold to another Louisiana taxpayer or to the Department of Revenue, subject to the following conditions:

* * *

(g)(i) For projects that apply on and after July 1, 2017, except as provided for in Subparagraph (f) of this Paragraph, motion picture tax credits not previously claimed by any taxpayer against its income tax may not be transferred or sold to another taxpayer.

(ii) For projects that apply on or after January 1, 2025, motion picture tax credits may not be transferred to the Department of Revenue and shall be only utilized to offset income tax on a return.

* * *

AMENDMENT NO. 19

On page 6, delete lines 18 and 19 and insert the following:

"J. Credit caps, structured pay outs, and project size limitations.

(1) Department of Economic Development program issuance cap.

* * *

(b) * * *

(i) ~~For tax credits granted in a final certification letter prior to July 1, 2024, if the total amount of credits granted to QECs in any fiscal year is less than the QEC cap, any residual amount of unused credits shall carry forward for use in subsequent years and may be granted in addition to the QEC cap for each year.~~

(c) For applications for state-certified productions and qualified entertainment companies submitted on or after July 1, 2023, but prior to July 1, 2025, the total amount of all tax credits granted in a final certification letter by the department in any fiscal year shall not exceed one hundred fifty million dollars. If the total amount of credits applied for in any particular year exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated as having been applied for on the first day of the subsequent year.

(d) ~~For applications for state-certified productions and qualified entertainment companies submitted on or after July 1, 2025, the total amount of all tax credits granted in a final certification letter by the department in any fiscal year shall not exceed one hundred twenty-five million dollars. If the total amount of credits applied for in any particular year exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated as having been applied for on the first day of the subsequent year.~~

(2) Department of Revenue taxpayer claim cap.

(a)(i) Beginning July 1, 2017 through June 30, 2025, claims against state income tax allowed on returns for tax credits or transfers of such tax credits, including legacy credits, to the Department of Revenue as provided for in Paragraph (C)(4) of this Section shall be limited to an aggregate total of one hundred eighty million dollars each fiscal year. ~~For claims allowed on returns for tax credits or transfers of such tax credits to the Department of Revenue on or before June 30, 2024, if less than one hundred eighty million dollars of such tax credits and transfers are allowed in a fiscal year, the remaining amount, plus any amounts remaining from previous fiscal years, shall be added to the one hundred eighty million dollar limit of subsequent fiscal years until that amount of tax credits or tax credit transfers to the Department of Revenue are claimed and allowed.~~

(ii) Beginning July 1, 2025, claims against state income tax allowed on returns for tax credits or transfers of such tax credits to the Department of Revenue as provided for in Paragraph (C)(4) of this Section shall be limited to an aggregate total of one hundred twenty-five million dollars each fiscal year."

AMENDMENT NO. 20

On page 6, between lines 20 and 21, insert the following:

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

* * *

D. The excess, if any, of the credit allowed by this Section over the aggregate tax liabilities against which such allowable credit may be applied, as provided in this Section, shall constitute an overpayment, as defined in R.S. 47:1621(A), and the secretary shall make a refund of such overpayment from the current collections of the taxes imposed under Chapter 2 of Subtitle II of this Title, together with interest as provided in R.S. 47:1624. The right to a refund of any such overpayment shall not be subject to the requirements of R.S. 47:1621(B). Any such refund, together with interest thereon, shall be paid by the secretary within ninety days of receipt by the secretary of the return on which the credit allowed by this Section is claimed. Failure of the secretary to pay such refund, in whole or in part, shall entitle the aggrieved taxpayer to proceed with the remedies provided in R.S. 47:1625.

E-(1)(a) The avails of sales and use taxes imposed pursuant to R.S. 47:302, 321, and 331 attributable to the furnishing of interstate and international telecommunication services, as both those terms are defined in Chapter 2 of Subtitle II of this Title, shall be credited to the Bond Security and Redemption Fund, and after a sufficient amount is allocated from that fund to pay all of the obligations secured by the full faith and credit of the state which become due and payable within any fiscal year, the treasurer shall deposit an amount of avails as determined pursuant to Subparagraph (b) of this Paragraph into a special fund which is hereby created and established in the state treasury and known as the "Telephone Company Property Assessment Relief Fund", hereinafter the "fund".

(b) The amount of such avails shall be determined by the secretary, by rule, using industry data as available at the time the fund was originally created, and as had been published by the Federal Communications Commission. The secretary shall adopt and promulgate such rule no later than March 1, 2006, and the rule shall be effective for tax periods starting on or after July 1, 2006.

(2) The monies in the fund shall be used solely and exclusively for the purpose of providing funds to pay the credits or refunds as provided in this Section. The treasurer shall annually transfer to the state general fund an amount equal to the credits taken and refunds issued pursuant to this Section.

* * *

AMENDMENT NO. 21

On page 6, delete lines 23 through 26 and insert the following:

"M.(1) Beginning July 1, 2026, claims against state income tax allowed on returns for tax credits as provided for in this Section shall be limited to an aggregate total of twelve million dollars each fiscal year.

(2) Claims for tax credits or transfers of tax credits to the Department of Revenue shall be allowed on a first-come, first-served basis. Any taxpayer whose claim for such tax credits is disallowed

because the fiscal year cap has been reached may use the tax credits against state income tax due in an original return filed in the next fiscal year, and his claim shall have priority over other claims filed after the date of his original claim."

AMENDMENT NO. 22

On page 7, delete lines 2 through 16 and insert the following:

"A.(1) * * *

(e)(i) For State of Louisiana Commercial Rehabilitation Tax Credit Part 2 applications received by the Department of Culture, Recreation and Tourism on or after January 1, 2021, but prior to January 1, 2025, the maximum aggregate total of tax credits that may be reserved by all taxpayers pursuant to the provisions of this Section shall not exceed one hundred twenty-five million dollars annually. For tax credit reservations issued prior to January 1, 2024, if the amount of tax credit reservations issued in a calendar year is less than one hundred twenty-five million dollars, the excess reservation amount shall be available for issuance in any subsequent calendar year. The Department of Culture, Recreation and Tourism shall establish by rule the method of reserving available tax credits including but not limited to a first-come, first-served system or any other method that the Department of Culture, Recreation and Tourism determines to be beneficial to the program. Rules promulgated pursuant to the provisions of this Subparagraph shall be subject to oversight by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. The Department of Revenue and the Department of Culture, Recreation and Tourism shall make reasonable efforts to post a listing of estimated credit amounts remaining under the annual cap on their websites.

(ii) For State of Louisiana Commercial Rehabilitation Tax Credit Part 2 applications received by the Department of Culture, Recreation and Tourism on or after July 1, 2025, the maximum aggregate total of tax credits that may be reserved by all taxpayers pursuant to the provisions of this Section shall not exceed eighty-five million dollars annually.

(iii) The Department of Culture, Recreation and Tourism shall establish by rule the method of reserving available tax credits including, but not limited to a first-come, first-served system or any other method that the Department of Culture, Recreation and Tourism determines to be beneficial to the program. Rules promulgated pursuant to the provisions of this Subparagraph shall be subject to oversight by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. The Department of Revenue and the Department of Culture, Recreation and Tourism shall make reasonable efforts to post a listing of estimated credit amounts remaining under the annual cap on their websites."

AMENDMENT NO. 23

On page 7, delete lines 23 through 29 and on page 8, delete lines 1 and 5

AMENDMENT NO. 24

On page 8, between lines 3 and 4, insert the following:

"E. Use of tax credits. * * *

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

(a) The tax credits shall be refundable and allowed against the individual or corporate income tax liability of the companies or

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

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

* * *

AMENDMENT NO. 25

On page 8, between lines 10 and 11, insert the following:

"§6043. Recycling of oyster shells; restaurant tax credit

* * *

B.(1) There shall be allowed a refundable credit against Louisiana income tax for restaurants that donate oyster shells for beneficial use in accordance with the qualifications provided in this Subsection.

* * *

AMENDMENT NO. 26

On page 8, between lines 18 and 19, insert the following:

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

AMENDMENT NO. 27

On page 9, line 5, after "R.S. 47:6005(G)," and before "6008(D)," delete "6006," and insert "6006(F), (G), and (H)."

AMENDMENT NO. 28

On page 9, at the end of line 5, change "6014(F)," to "6014(E) and (F)."

AMENDMENT NO. 29

On page 9, line 7, after "6041," insert "6043(D)."

AMENDMENT NO. 30

On page 9, delete lines 21 through 25 and insert the following:

"Section 6. This Act shall become effective on January 1, 2025."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Foil to Reengrossed House Bill No. 2 by Representative Emerson

AMENDMENT NO. 1

Delete the set of Senate Committee Amendments (SCAHB2 CLAPINSKID 135) proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024.

AMENDMENT NO. 2

On page 1, line 2, after "4302(B)," delete the remainder of the line and delete line 3 and insert "6006(A), (B)(1)(introductory paragraph), (2), and (4), (D), and (E), 6007(J)(1)(b)(i) and (c) and (2)(a), 6019(A)(1)(e), 6020(H), and 6023(I) and"

AMENDMENT NO. 3

On page 1, line 4, after "to enact R.S." and before "287.744" change "47:287.73(C)(6)," to "47:287.71(B)(9), 287.73(C)(6)."

AMENDMENT NO. 4

On page 1, line 4, after "3204(M)," delete "and" and at the beginning of line 5, delete "6022(M)" and insert "6007(J)(1)(d), and 6015(M)"

AMENDMENT NO. 5

On page 1, line 10, after "47:6005(G)," delete "6006," and insert "6006(F) through (H)."

AMENDMENT NO. 6

On page 2, line 1, after "rate;" and before "to establish" insert "to provide for certain modifications to federal gross income;"

AMENDMENT NO. 7

On page 2, line 2, after "depreciation" and before the semicolon ";" insert "and amortization"

AMENDMENT NO. 8

On page 2, line 4, after "liability;" and before "to repeal" insert "to provide relative to the motion picture production tax credit; to provide relative to the research and development tax credit; to provide relative to the tax credit for rehabilitation of historic structures; to provide for credit caps;"

AMENDMENT NO. 9

On page 2, line 13, after "4302(B)," delete the remainder of the line and delete line 14 in its entirety and insert "6006(A), (B)(1)(introductory paragraph), (2), and (4), (D), and (E), 6007(J)(1)(b)(i) and (c) and (2)(a), 6019(A)(1)(e), 6020(H), and 6023(I) are hereby amended and"

AMENDMENT NO. 10

On page 2, line 15, after "reenacted and R.S." and before "287.744," change "47:287.73(C)(6)," to "47:287.71(B)(9), 287.73(C)(6)."

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AMENDMENT NO. 11

On page 2, line 15, after "3204(M)," and before "are hereby" delete "and 6022(M)" and insert "6007(J)(1)(d), and 6015(M)"

AMENDMENT NO. 12

On page 2, at the beginning of line 18, delete "A."

AMENDMENT NO. 13

On page 2, line 18, after "2025," delete the remainder of the line and at the beginning of line 19, delete "January 1, 2026."

AMENDMENT NO. 14

On page 3, delete lines 1 through 3

AMENDMENT NO. 15

On page 3, between lines 4 and 5, insert the following:

"§287.71. Modifications to federal gross income

* * *

B. There shall be subtracted from gross income determined under federal law, unless already excluded therefrom, the following items:

* * *

(9) An amount equal to twenty thousand dollars for any taxpayer subject to the corporation income tax levied pursuant to the provisions of R.S. 47:287.11.

* * *"

AMENDMENT NO. 16

On page 6, between lines 15 and 16, insert the following:

"§6006. Tax credits for local inventory taxes paid

A.(1) There shall be allowed a credit against ~~any~~ Louisiana individual income ~~or corporation franchise~~ tax for ad valorem taxes paid to political subdivisions on inventory held by manufacturers, distributors, and retailers.

(2) There shall be allowed a credit against ~~any~~ Louisiana individual income ~~or corporation franchise~~ tax for ad valorem taxes paid to political subdivisions on natural gas held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities.

(3) Notwithstanding the provisions of Paragraphs (1) and (2) of this Subsection, no credit shall be allowed for taxpayers taxed as a C-corporation for federal income tax purposes for taxable periods beginning on or after July 1, 2026. However, any such taxpayer may carry forward any remaining credits for an additional five years from the date that the credits would have expired under the provisions of this Section. This additional carry forward period shall not apply to any credits for which the carry forward period expired prior to January 1, 2025. For taxable periods beginning on or after January 1, 2025, credit amounts earned by taxpayers taxed as a C-corporation for federal income tax purposes that exceed the taxpayer's tax liability shall not be eligible for refund and may only be used as a credit against subsequent Louisiana corporation income tax liability.

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

* * *

(2) Each taxpayer allowed a credit under this Section shall claim the credit on its separately filed individual income ~~or corporation franchise~~ tax return; however, for purposes of the application of the limitations on refundability of excess credit provided for in Subparagraphs (1)(a) through (c) of this Subsection, all taxpayers included in one consolidated federal income tax return filed under the Internal Revenue Code shall be treated as a single taxpayer.

* * *

(4) Notwithstanding any provision in this Section to the contrary, for a manufacturer, as defined in Subparagraph (C)(3)(b) of this Section, if the amount of the credit authorized pursuant to Subsection A of this Section exceeds the amount of tax liability for the tax year, the excess credit shall not be refundable and may only be carried forward as a credit against subsequent Louisiana individual income ~~or corporation franchise~~ tax liability for a period not to exceed ten years and shall not be refundable.

* * *

D. The credit provided in this Section shall be allowed as follows:

~~(1) For inventory taxes paid to political subdivisions on or after July 1, 1992, and before June 30, 1993, the credit shall be twenty percent of such taxes paid.~~

~~(2) For inventory taxes paid to political subdivisions on or after July 1, 1993, and before June 30, 1994, the credit shall be forty percent of such taxes paid.~~

~~(3) For inventory taxes paid to political subdivisions on or after July 1, 1994, and before June 30, 1995, the credit shall be sixty percent of such taxes paid.~~

~~(4) For inventory taxes paid to political subdivisions on or after July 1, 1995, and before June 30, 1996, the credit shall be eighty percent of such taxes paid.~~

~~(5) For for one hundred percent of inventory taxes paid to political subdivisions on or after July 1, 1996, the credit shall be one hundred percent of such taxes paid.~~

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

F. At any time after a finding of overvaluation or misclassification of inventory for the purposes of this credit by audit or on appeal by the Board of Tax Appeals or court that last reviews the matter, the secretary of the Department of Revenue may intervene in any proceeding related to the valuation or classification of property as inventory for which a credit will be claimed pursuant to this Section.

G. Taxpayers that pay ad valorem taxes for the 2020 tax year that are eligible for the credit provided by this Section but are paid after December 31, 2020, may elect to treat these taxes as having been paid on December 31, 2020, for purposes of this credit, provided that the payments are made to the local tax collector on or before April 15, 2021. Taxpayers that make this election shall not also claim these taxes as having been paid in 2021 for purposes of claiming this credit for the 2021 tax year.

H.(1) Notwithstanding the provisions of Subparagraphs (B)(1)(b) and (B)(3)(c) of this Section, for ad valorem taxes on inventory paid for tax year 2020, taxpayers whose ad valorem taxes eligible for the credit authorized pursuant to this Section paid to all political subdivisions in the taxable year was less than or equal to one million dollars shall be refunded all of the excess credit.

(2) The provisions of this Subsection shall apply only to taxpayers that employed a minimum of one hundred full-time employees at each location in the state for whom withholding tax was remitted to the Department of Revenue for at least one month within each of the first three quarters of calendar year 2020.

(3) The provisions of this Subsection shall not apply to manufacturers as defined in Subparagraph (C)(3)(b) of this Section."

AMENDMENT NO. 17

On page 6, delete lines 18 and 19 and insert the following:

"J. Credit caps, structured pay outs, and project size limitations.

(1) Department of Economic Development program issuance cap.

* * *
(b) * * *

(i) For tax credits granted in a final certification letter prior to July 1, 2024, if the total amount of credits granted to QECs in any fiscal year is less than the QEC cap, any residual amount of unused credits shall carry forward for use in subsequent years and may be granted in addition to the QEC cap for each year.

* * *

(c) For applications for state-certified productions and qualified entertainment companies submitted on or after July 1, 2023, but prior to July 1, 2025, the total amount of all tax credits granted in a final certification letter by the department in any fiscal year shall not exceed one hundred fifty million dollars. If the total amount of credits applied for in any particular year exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated as having been applied for on the first day of the subsequent year.

(d) For applications for state-certified productions and qualified entertainment companies submitted on or after July 1, 2025, the total amount of all tax credits granted in a final certification letter by the department in any fiscal year shall not exceed one hundred twenty-five million dollars. If the total amount of credits applied for in any particular year exceeds the aggregate amount of tax credits allowed

for that year, the excess shall be treated as having been applied for on the first day of the subsequent year.

(2) Department of Revenue taxpayer claim cap.

(a)(i) Beginning July 1, 2017, through June 30, 2025, claims against state income tax allowed on returns for tax credits or transfers of such tax credits, including legacy credits, to the Department of Revenue as provided for in Paragraph (C)(4) of this Section shall be limited to an aggregate total of one hundred eighty million dollars each fiscal year. For claims allowed on returns for tax credits or transfers of such tax credits to the Department of Revenue on or before June 30, 2024, if less than one hundred eighty million dollars of such tax credits and transfers are allowed in a fiscal year, the remaining amount, plus any amounts remaining from previous fiscal years, shall be added to the one hundred eighty million dollar limit of subsequent fiscal years until that amount of tax credits or tax credit transfers to the Department of Revenue are claimed and allowed.

(ii) Beginning July 1, 2025, claims against state income tax allowed on returns for tax credits or transfers of such tax credits to the Department of Revenue as provided for in Paragraph (C)(4) of this Section shall be limited to an aggregate total of one hundred twenty-five million dollars each fiscal year."

AMENDMENT NO. 18

On page 6, delete lines 23 through 26 and insert the following:

"M.(1) Beginning July 1, 2025, claims against state income tax allowed on returns for tax credits as provided for in this Section shall be limited to an aggregate total of twelve million dollars each fiscal year.

(2) Claims for tax credits shall be allowed on a first-come, first-served basis. Any taxpayer whose claim for such tax credits is disallowed because the fiscal year cap has been reached may use the tax credits against state income tax due in an original return filed in the next fiscal year, and his claim shall have priority over other claims filed after the date of his original claim."

AMENDMENT NO. 19

On page 7, delete lines 2 through 16 and insert the following:

"A.(1) * * *

(e)(i) For State of Louisiana Commercial Rehabilitation Tax Credit Part 2 applications received by the Department of Culture, Recreation and Tourism on or after January 1, 2021, but prior to January 1, 2025, the maximum aggregate total of tax credits that may be reserved by all taxpayers pursuant to the provisions of this Section shall not exceed one hundred twenty-five million dollars annually. If and if the amount of tax credit reservations issued in a calendar year is less than one hundred twenty-five million dollars, the excess reservation amount shall be available for issuance in any subsequent calendar year. The Department of Culture, Recreation and Tourism shall establish by rule the method of reserving available tax credits including but not limited to a first-come, first-served system or any other method that the Department of Culture, Recreation and Tourism determines to be beneficial to the program. Rules promulgated pursuant to the provisions of this Subparagraph shall be subject to oversight by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. The Department of Revenue and the Department of Culture, Recreation and Tourism shall make reasonable efforts to post a listing of estimated credit amounts remaining under the annual cap on their websites.

(ii) For State of Louisiana Commercial Rehabilitation Tax Credit Part 2 applications received by the Department of Culture,

Recreation and Tourism on or after January 1, 2025, the maximum aggregate total of tax credits that may be reserved by all taxpayers pursuant to the provisions of this Section shall not exceed eighty-five million dollars annually.

(iii) The Department of Culture, Recreation and Tourism shall establish by rule the method of reserving available tax credits including, but not limited to a first-come, first-served system or any other method that the Department of Culture, Recreation and Tourism determines to be beneficial to the program. Rules promulgated pursuant to the provisions of this Subparagraph shall be subject to oversight by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. The Department of Revenue and the Department of Culture, Recreation and Tourism shall make reasonable efforts to post a listing of estimated credit amounts remaining under the annual cap on their websites."

AMENDMENT NO. 20

On page 7, delete lines 23 through 29 and on page 8, delete lines 1 through 5

AMENDMENT NO. 21

On page 9, line 5, after "R.S. 47:6005(G)," and before "6008(D)," delete "6006," and insert "6006(F) through (H),"

AMENDMENT NO. 22

On page 9, delete lines 21 through 25 and insert the following:

"Section 6. This Act shall become effective on January 1, 2025."

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Echols	Mack
Adams	Edmonston	McFarland
Amedee	Egan	McMahon
Bacala	Emerson	McMakin
Bagley	Farnum	Melerine
Bamburg	Firment	Miller
Bayham	Fisher	Muscarello
Beaullieu	Fontenot	Myers
Berault	Freiberg	Newell
Billings	Gadberry	Orgeron
Bourriaque	Galle	Owen
Boyer	Geymann	Riser
Brass	Glorioso	Romero
Braud	Green	Schamerhorn
Brown	Hebert	Schlegel
Butler	Henry	Selders
Carlson	Hilferty	St. Blanc
Carpenter	Horton	Tarver
Carrier	Hughes	Thomas
Carver	Illg	Thompson
Chassion	Jackson	Turner
Chenevert	Johnson, M.	Ventrella
Coates	Johnson, T.	Villio
Cox	Jordan	Walters
Crews	Kerner	Wilder
Davis	LaCombe	Wiley
Deshotel	LaFleur	Wright
Dewitt	Landry, J.	Wyble

Dickerson	Larvadain	Young
Domangue	Lyons	Zeringue
Total - 90		

NAYS

Boyd	Landry, M.	Phelps
Carter, W.	Marcelle	Taylor
Knox	Mena	Willard
Total - 9		

ABSENT

Bryant	Freeman	Moore
Carter, R.	McCormick	Stagni
Total - 6		

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

Suspension of the Rules

On motion of Rep. Emerson, 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

November 22, 2024

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. 3
Returned with amendments

Respectfully submitted,

YOLANDA J. DIXON
Secretary of the Senate

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

Rep. Emerson asked for and obtained a suspension of the rules to take up at this time House Bill No. 3 just returned from the Senate, with amendments to be concurred in by the House, with a view of acting on the same:

**HOUSE BILL NO. 3—
BY REPRESENTATIVE EMERSON
AN ACT**

To amend and reenact R.S. 47:287.750(E)(1), 6005(C)(1), 6006(A) and (B)(1)(introductory paragraph), (2), and (4), 6006.1(A), (B)(introductory paragraph), (1), (3), and (4), and (C), 6008(A), 6013(A), 6014(A), (B), and (C)(1) and (3) through (5), 6015(B)(1) and (2), (C)(3)(a) and (d)(i), (D)(2)(introductory paragraph), and (K), 6017(A), 6018(B), (D)(introductory paragraph), and (E), 6019(A)(1)(a)(i) and (3)(a) and (b)(ii)(aa) and (dd)(I), 6020(D)(2)(a) and (3)(a) and (d)(i), 6022(E)(1)(a),

(b), and (e)(introductory paragraph), 6028(C)(introductory paragraph) and (D)(1) and (2), 6032(A) and (D), 6033(C)(introductory paragraph) and (D)(1) and (2), 6036(C)(1)(a)(introductory paragraph) and (I)(2)(a)(i) and (b), 6105(A), 6107(A) and (B), and 6108(A) and (B)(introductory paragraph), (1), (3), and (4) and R.S. 51:1787(A)(2)(a) and (b) and (G) and 2399.3(A)(1) and (3)(a) and (d)(i) and to repeal Chapter 5 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:601 through 618, and R.S. 47:3204(H)(1), (I)(1)(a), and (J)(1) and 4305(B)(1), relative to corporation taxes; to repeal the corporation franchise tax; to repeal provisions relative to the application, administration, collection, and payment of the corporation franchise tax; to repeal the automatic corporation franchise tax rate reduction under certain circumstances; to repeal provisions relative to corporations not subject to the corporation franchise tax; to provide with respect to tax credits applicable against corporation franchise tax; to provide for applicability; 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 Foil to Reengrossed House Bill No. 3 by Representative Emerson

AMENDMENT NO. 1

On page 22, between lines 15 and 16 insert the following:

"Section 4. In any instance in which a provision of this Act conflicts with a provision of the Act which originated as House Bill No. 10 of this 2024 Third Extraordinary Session of the Legislature, the provision of the Act which originated as House Bill No. 10 of this 2024 Third Extraordinary Session of the Legislature shall prevail and be given effect.

Section 5. In any instance in which a provision of this Act conflicts with a provision of the Act which originated as House Bill No. 2 of this 2024 Third Extraordinary Session of the Legislature, the provision of the Act which originated as House Bill No. 2 of this 2024 Third Extraordinary Session of the Legislature shall prevail and be given effect."

AMENDMENT NO. 2

On page 22, line 16, change "Section 4." to "Section 6."

AMENDMENT NO. 3

On page 22, line 18, change "Section 5." to "Section 7."

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker Dickerson Mack
Adams Domangue McFarland

Amedee Echols McMahan
Bacala Edmonston McMakin
Bagley Egan Melerine
Bamburg Emerson Miller
Bayham Farnum Muscarello
Beaullieu Firment Myers
Berault Fisher Orgeron
Billings Fontenot Owen
Bourriaque Freiberg Riser
Boyer Gadberry Romero
Brass Galle Schamerhorn
Braud Geymann Schlegel
Brown Glorioso Selders
Bryant Green St. Blanc
Butler Hebert Tarver
Carlson Henry Thomas
Carrier Hilferty Thompson
Carver Horton Turner
Chassion Illg Ventrella
Chenevert Jackson Villio
Coates Johnson, M. Wilder
Cox Johnson, T. Wiley
Crews Kerner Wright
Davis LaCombe Wyble
Deshotel LaFleur Young
Dewitt Landry, J. Zeringue

Total - 84

NAYS

Boyd Landry, M. Phelps
Carpenter Larvadain Taylor
Carter, W. Lyons Walters
Hughes Marcelle Willard
Jordan Mena
Knox Newell

Total - 16

ABSENT

Carter, R. McCormick Stagni
Freeman Moore

Total - 5

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

Suspension of the Rules

On motion of Rep. Bacala, 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

November 22, 2024

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. 5
Returned with amendments

Respectfully submitted,

YOLANDA J. DIXON
Secretary of the Senate

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

Rep. Bacala asked for and obtained a suspension of the rules to take up at this time House Bill No. 5 just returned from the Senate, with amendments to be concurred in by the House, with a view of acting on the same:

HOUSE BILL NO. 5—

BY REPRESENTATIVE BACALA AND SENATOR EDMONDS AND REPRESENTATIVES ADAMS, AMEDEE, BAGLEY, BAMBURG, BERAULT, BOURRIAQUE, BOYD, BRASS, BRAUD, BRYANT, BUTLER, CARLSON, CARRIER, WILFORD CARTER, CARVER, CHASSION, CHENEVERT, COATES, COX, DEVILLIER, DEWITT, DOMANGUE, EDMONSTON, EMERSON, FIRMENT, FISHER, FREIBERG, GADBERRY, GLORIOSO, GREEN, HILFERTY, HORTON, JACKSON, MIKE JOHNSON, KERNER, KNOX, LAFLEUR, LARVADAIN, LYONS, MACK, MARCELE, MCFARLAND, MCMAHEN, MCMAKIN, MELERINE, MILLER, MYERS, OWEN, RISER, SCHAMERHORN, SCHLEGEL, SELDERS, ST. BLANC, TAYLOR, THOMAS, TURNER, VILLIO, WALTERS, WILDER, WILEY, WYBLE, AND YOUNG AND SENATOR HODGES

AN ACT

To enact R.S. 17:418.1, relative to the compensation of teachers and other school employees; to require public school systems to provide a salary increase to certain personnel; to provide relative to the amount of the increase; to provide relative to related benefits; to provide for a funding mechanism; to provide for definitions; to provide for effectiveness; and to provide for related matters.

Read by title.

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

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Mizell to Reengrossed House Bill No. 5 by Representative Bacala

AMENDMENT NO. 1

On page 2, following lines 29, insert the following:

"C.(1) No later than December 31, 2025, each public school system shall certify and report, in the manner provided by the Department, that the school system has implemented the permanent salary increases, as required by Subsection A of this Section, and have expended or have contracted to expend the excess savings as required by Subsection B of this Section.

(2) No later than March 1, 2026, the Department shall provide a written report detailing the compliance of each public school required in Paragraph (1) of this Subsection to the Senate Committee on Education or the House Committee on Education.

(3) A public school system that does not comply with Paragraph (1) of this Subsection shall require the system's superintendent to appear before a hearing of the Senate Committee on Education or the House Committee on Education, which may meet jointly, after being notified by the secretary of the Senate or the clerk of the House of Representatives that the testimony of the superintendent is required."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Edmonds to Reengrossed House Bill No. 5 by Representative Bacala

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 17:418.1" insert "and 3996(B)(89)"

AMENDMENT NO. 2

On page 1, line 5, change "related benefits" to "retirement costs" and after "mechanism;" insert "to provide for object and function codes for personnel salary increases; to provide for compliance; to provide for payments to personnel who are on an approved leave of absence;"

AMENDMENT NO. 3

On page 1, line 8, after "R.S. 17:418.1" delete "is" and insert "and 3996(B)(89) are"

AMENDMENT NO. 4

On page 1, delete lines 10 through 13, and insert the following:

"A.(1) Each public school system shall provide a permanent salary increase of at least two thousand dollars for certificated personnel and at least one thousand dollars for non-certificated personnel, along with the associated retirement costs for the personnel, that shall be applied beginning with the 2025-2026 school year. Each public school system shall fund the"

AMENDMENT NO. 5

On page 1, line 14, change "related benefits" to "related retirement costs"

AMENDMENT NO. 6

On page 2, delete lines 5 through 9, and insert the following:

"(2) If the amount of net savings realized by a school system is insufficient to fully fund the salary increases in the amounts specified in this Section, plus the associated retirement costs, the school system is not required to provide increases and associated retirement costs in excess of the net savings amount. The remaining amount necessary to fully fund such salary increases and associated retirement costs shall be provided for in the minimum foundation program formula.

(3) Each public school system shall place a permanent salary increase of no less than two thousand dollars for certificated employees and no less than one thousand dollars for non-certificated employees in their salary schedule.

(4) Certificated personnel shall receive the permanent salary increase provided in this Section so long as the position is based on the staffing data submitted to the official department personnel data reporting system as of October 1, as required by the Louisiana Department of Education Bulletin 1929, and the permanent salary increase shall be limited to certificated personnel who are employed in a manner indicated in the following function and object codes:

(a) Teachers (all function codes 1000-2200s, object code 112).

(b) Therapists/specialists/counselors (function codes 1000-2200s, object code 113).

(c) School site-based principals, assistant principals, and other school administrators (function code 2400s, object code 111).

(d) Central office certificated administrators (function codes 1000 through 2200, 2324, 2831, and 2832 (excluding 2130s), object code 111).

(e) School nurses (function code 2134, object code 118).

(f) Sabbaticals (function codes 1000-2200s, 2134, 2400s, object code 140).

(5) Non-certificated personnel shall receive the permanent salary increase provided in this Section so long as the position is based on the staffing data submitted to the official department personnel data reporting system as of October 1, as required by the Louisiana Department of Education Bulletin 1929, and the permanent salary increase shall be limited to non-certificated personnel who are employed in a manner indicated in the following function and object codes:

(a) Aides (function codes 1000-4900s, object code 115).

(b) Support supervisors (function codes 2130s, 2300s (excluding 2311, 2321, 2324, 2831 and 2832) and 2500-4900s, object code 111).

(c) Clerical/secretarial (function codes 1000-4900s, object code 114).

(d) Service workers (function codes 1000-4900s, object code 116).

(e) Skilled craftsmen (function codes 1000-4900s, object code 117).

(f) Degreed professionals (function codes 1000-4900s, (excluding 2134s) object code 118).

(g) Other personnel (function codes 1000-4900s, object codes 100, 110 and 119).

(6) The permanent salary increase shall also include any employee on approved leave because of any of the following reasons:

(a) An assault or battery as provided for in R.S. 17:1201 and 17:1206.1 in object code 260.

(b) Approved leave due to physical contact with a student to prevent danger or risk of injury to a student under R.S. 17:1201 and RS 17:1206.1 in object code 260.

(c) Sabbatical leave.

(d) Military leave.

(e) Maternity leave or adoptive leave.

(7) The salary increases provided for in this Section shall not supplant or offset any public school system salaries or salary supplements to which personnel were entitled to prior to the enactment of this Section."

AMENDMENT NO. 7

On page 2, line 10, change "(3)" to "(8)"

AMENDMENT NO. 8

On page 2, line 12, after "plus" delete "any related benefits" and insert "the related retirement costs"

AMENDMENT NO. 9

On page 2, delete lines 14 through 17, and insert the following:

"(a) Employing personnel that qualify for differentiated compensation allocations in critical shortage areas, including grades kindergarten through twelve special education, grades six through twelve mathematics, grades six through twelve science, or other critical shortage areas as defined by the State Board of Elementary and Secondary Education.

(b) Employing personnel for a summer enrichment program, pursuant to R.S. 17:401.11, et seq.

(c) Early childhood education programs that focus on enhancing the preparation of at-risk children for school."

AMENDMENT NO. 10

On page 2, line 18, change "(b)" to "(d)"

AMENDMENT NO. 11

On page 2, after line 28, insert the following:

"§3996. Charter schools; exemptions; requirements

* * *

B. Notwithstanding any state law, rule, or regulation to the contrary and except as may be otherwise specifically provided for in an approved charter, a charter school established and operated in accordance with the provisions of this Chapter and its approved charter and the school's officers and employees shall be exempt from all statutory mandates or other statutory requirements that are applicable to public schools and to public school officers and employees except for the following laws otherwise applicable to public schools with the same grades:

* * *

(89) Compensation for teachers and other school employees so long as the charter school participates in the Teachers' Retirement System of Louisiana (R.S. 17:418.1)."

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Echols	McFarland
Adams	Edmonston	McMahan
Amedee	Egan	McMakin
Bacala	Emerson	Melerine
Bagley	Farnum	Mena
Bamburg	Firment	Miller
Bayham	Fisher	Muscarello
Beaullieu	Fontenot	Myers
Berault	Freiberg	Newell
Billings	Gadberry	Orgeron
Bourriaque	Galle	Owen
Boyd	Geymann	Phelps
Boyer	Glorioso	Riser
Brass	Green	Romero
Braud	Hebert	Schamerhorn
Brown	Henry	Schlegel

Bryant	Hilferty	Selders
Butler	Horton	St. Blanc
Carlson	Hughes	Tarver
Carpenter	Illg	Taylor
Carrier	Jackson	Thomas
Carter, R.	Johnson, M.	Thompson
Carter, W.	Johnson, T.	Turner
Carver	Jordan	Ventrella
Chassion	Kerner	Villio
Chenevert	Knox	Walters
Coates	LaCombe	Wilder
Cox	LaFleur	Wiley
Crews	Landry, J.	Willard
Davis	Landry, M.	Wright
Deshotel	Larvadain	Wyble
Dewitt	Lyons	Young
Dickerson	Mack	Zeringue
Domangue	Marcelle	

Total - 101

NAYS

Total - 0

ABSENT

Freeman	Moore
McCormick	Stagni

Total - 4

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

Suspension of the Rules

On motion of Rep. Emerson, 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

November 22, 2024

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

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

House Bill No. 7
Returned with amendments

Respectfully submitted,
YOLANDA J. DIXON
Secretary of the Senate

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

Rep. Emerson asked for and obtained a suspension of the rules to take up at this time House Bill No. 7 just returned from the Senate,

with amendments to be concurred in by the House, with a view of acting on the same:

HOUSE BILL NO. 7—
BY REPRESENTATIVE EMERSON AND SENATOR FOIL
A JOINT RESOLUTION

Proposing to revise Article VII of the Constitution of Louisiana, relative to revenue and finance; to provide with respect to the power of taxation including limitations thereon; to require uniformity with respect to certain local and state tax measures; to provide with respect to assessment of property and other items of taxation; to provide with respect to remittal of some or all of certain tax revenues to local entities; to provide with respect to rates of taxation; to provide with respect to dedication of certain revenue; to provide with respect to bonded indebtedness including limitations thereon; to provide with respect to the Interim Emergency Board; to provide with respect to the State Bond Commission; to provide with respect to deposit of monies received by the state or its instrumentalities; to provide with respect to the Bond Security and Redemption Fund; to provide with respect to expenditure of state revenues; to provide with respect to the Revenue Estimating Conference; to provide with respect to appropriations; to provide with respect to deficits; to provide with respect to budgets; to provide with respect to publication of certain data; to provide with respect to the Budget Stabilization Fund; to provide with respect to the Transportation Trust Fund including subfunds thereof; to provide with respect to the Coastal Protection and Restoration Fund; to provide for establishing certain classes of trusts and funds in the state treasury; to provide with respect to designation of certain trusts and funds in the state treasury as a member of such classes; to provide with respect to the Louisiana Education Quality Trust Fund including subfunds thereof; to provide with respect to the Mineral Revenue Audit and Settlement Fund; to provide with respect to the Oilfield Site Restoration Fund; to provide with respect to the Oil Spill Contingency Fund; to provide with respect to the Millennium Trust and any funds within it; to provide with respect to the Louisiana Fund; to provide with respect to the Artificial Reef Development Fund; to provide with respect to the legislature's authority to take certain actions; to provide with respect to the Hospital Stabilization Formula and Fund; to provide with respect to the Louisiana Medical Assistance Trust Fund and any accounts therein; to provide with respect to the Revenue Stabilization Trust Fund; to provide with respect to the Conservation Fund; to provide with respect to public access to certain revenue and expenditure information; to provide with respect to investment of certain monies; to provide with respect to things of value; to provide with respect to cooperative endeavors; to provide with respect to prior obligations regarding things of value; to provide with respect to release or extinguishment of certain obligations; to provide with respect to taxes; to require transfer of certain assets to the Teachers' Retirement System of Louisiana; to provide with respect to the authority of the Teachers' Retirement System of Louisiana regarding calculation of system liabilities and required funding; to provide with respect to use by certain political subdivisions of certain revenues to provide a salary increase for certain personnel; to provide with respect to valuation of property for tax purposes; to provide with respect to treatment of certain property, income, or things of value for tax purposes; to provide with respect to tax liability; to provide with respect to reduction or elimination of tax liability in certain circumstances; to provide with respect to certain payments to political subdivisions; to provide with respect to invalidation or impairment of certain taxes or obligations; to provide with respect to millage rates; to provide with respect to tax assessors; to provide with respect to tax sales; to provide with respect to liens and privileges; to provide with respect to the Revenue Sharing Fund; to provide with respect to the Louisiana Unclaimed Property Permanent Trust Fund; to make technical

and conforming changes; to provide for submission of the proposed amendment to the electors; 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 Re-Reengrossed House Bill No. 7 by Representative Emerson

AMENDMENT NO. 1

On page 2, line 29, after "Trust Fund;" insert "to create the Local Revenue Fund; to authorize the legislature to establish a fee for geologic sequestration; to provide relative to the severance tax allocation on brine;"

AMENDMENT NO. 2

On page 3, at the beginning of line 27, insert "in the executive branch"

AMENDMENT NO. 3

On page 4, delete lines 19 through 22 and insert:

"(2) Natural gas, electricity, and water sold directly to the consumer for residential use.

(3) Prescription drugs.

(~~C~~) (B) As used in this Section, the term "sold directly to the"

AMENDMENT NO. 4

On page 5, delete lines 1 through 3

AMENDMENT NO. 5

On page 5, line 4, change "C." to "(C)"

AMENDMENT NO. 6

On page 5, line 6, change "D." to "(D)"

AMENDMENT NO. 7

On page 5, line 9, after "as" and before "required" insert "authorized by or"

AMENDMENT NO. 8

On page 5, between lines 9 and 10, insert the following:

"(E) Notwithstanding any other provision of this constitution to the contrary, all local taxing authorities are hereby authorized to amend their ordinances concerning sales and use taxes to conform any existing levy to the authority granted to those taxing authorities pursuant to applicable law."

AMENDMENT NO. 9

On page 6, line 13, after "established" delete the remainder of the line and insert "by July 1, 1992."

AMENDMENT NO. 10

On page 6, delete lines 26 through 29 and on page 7, delete lines 1 through 3 and insert the following:

"(5) The provisions of Subparagraphs 1 and 2 of this Paragraph shall not apply in those parishes which have a single collector or a centralized collection arrangements as of July 1, 1992, that remains in effect.

(6) Taxes collected on behalf of a taxing authority by any collector shall be held in trust by the collector and shall always be considered the money of the taxing authority for whom they are collected.

(7) Nothing in this Paragraph or Article VI of this constitution shall impede the operations or funding of the Uniform Local Sales Tax Board, as provided in R.S. 47:337.102 or other applicable law, which is hereby continued subject to change by law as provided in this Subparagraph. Notwithstanding any other provision of this constitution to the contrary, the Uniform Local Sales Tax Board shall exercise any authority provided by law, provided that any change to the membership or reduction in the authority of the board, as effective on July 1, 2024, shall be enacted only by a vote of two-thirds of the elected members of each house of the legislature."

AMENDMENT NO. 11

On page 7, delete line 8 and insert "three and three quarter's percent."

AMENDMENT NO. 12

On page 7, delete lines 19 and 20 and insert the following:

"of the products at the time and place of severance. No further or additional tax or license shall be levied or imposed upon oil, gas, or sulphur leases or rights. No"

AMENDMENT NO. 13

On page 8, line 9, after "~~thousand dollars~~," and before "one-fifth" insert "and one-half of brine severance tax that is not produced as an incident to the production of oil and gas, unless the brine is saved, retained, used, or sold for the purpose of extracting the constituent parts, minerals, elements, or compounds;"

AMENDMENT NO. 14

On page 8, line 10, after "lignite," and before "or timber," insert "brine,"

AMENDMENT NO. 15

On page 8, line 17, after "taxes" and before "." insert ", provided that the limitation shall not be an amount less than the amount provided for on July 1, 2024"

AMENDMENT NO. 16

On page 10, between lines 17 and 18 insert the following:

"§8.1. Geologic Sequestration of Carbon Dioxide

Section 8.1. The legislature shall establish by law a fee on carbon dioxide injected in underground formations for the purpose of geologic sequestration."

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AMENDMENT NO. 17

On page 18, line 19, after "(a)" delete the remainder of the line and insert "Beginning with the 2026-2027 Fiscal Year,"

AMENDMENT NO. 18

On page 18, at the beginning of line 20, delete "2026 fiscal year,"

AMENDMENT NO. 19

On page 18, line 21, after "from the" and before "only be" delete "state general fund and dedicated funds can" and insert "State General Fund (Direct) shall"

AMENDMENT NO. 20

On page 18, line 25, between "calculation" and "of such" insert "and application"

AMENDMENT NO. 21

On page 19, line 4, after "forecast" and before "above" insert "for the State General Fund (Direct)"

AMENDMENT NO. 22

On page 19, delete lines 10 through 12

AMENDMENT NO. 23

On page 19, at the beginning of line 13, change "(e)" to "(d)"

AMENDMENT NO. 24

On page 25, delete lines 22 through 29 and on page 26, delete lines 1 through 10.

AMENDMENT NO. 25

On page 26, at the beginning of line 11, change "(3)" to "(2)"

AMENDMENT NO. 26

On page 26, at the beginning of line 13, change "(4)" to "(3)"

AMENDMENT NO. 27

On page 26, at the beginning line 14, change "(5)" to "(4)"

AMENDMENT NO. 28

On page 32, at the end of line 26 insert the following: "The two-thirds vote required herein may only be changed by two-thirds vote of the elected members of each house of the legislature. The purposes of the program funds designated herein shall be retained and may only be changed by a two-thirds vote of the elected members of each house of the legislature."

AMENDMENT NO. 29

On page 33, delete line 2, and insert the following:

"(4) The Louisiana Fund.

(5) Any other fund designated by law as a program fund."

AMENDMENT NO. 30

On page 71, line 24, after "contrary," delete the remainder of the line and at the beginning of line 25 delete "and directed to" and insert "no later than May 1, 2025, the state treasurer shall"

AMENDMENT NO. 31

On page 71, at the end of line 25, delete "balance" and insert "liquidated fair market value"

AMENDMENT NO. 32

On page 72, line 19, after "provided in" delete the remainder of the line in its entirety and insert "Paragraphs (C), (F), and (G); this Section or"

AMENDMENT NO. 33

On page 72, line 23, after "Classification." and before "The" insert "(1)"

AMENDMENT NO. 34

On page 72, at the beginning of line 27, delete "1." and insert "(a)"

AMENDMENT NO. 35

On page 72, at the beginning of line 28, delete "2." and insert "(b)"

AMENDMENT NO. 36

On page 72, at the beginning of line 29, delete "3." and insert "(c)"

AMENDMENT NO. 37

On page 73, at the beginning of line 1, delete "4." and insert "(d)"

AMENDMENT NO. 38

On page 73, at the beginning of line 2, delete "5." and insert "(e)"

AMENDMENT NO. 39

On page 73, between lines 3 and 4, insert:

"(g) Business inventory 15%

AMENDMENT NO. 40

On page 73, at the beginning of line 4, delete "6." and insert "(h)"

AMENDMENT NO. 41

On page 73, between lines 4 and 5, insert the following:

"(2) For purposes of ad valorem taxation, a parish governing authority may elect to reduce the percentage of fair market value applicable to property considered business inventory, as defined in law. The legislature may provide by law enacted by two-thirds of the elected members of each house for the implementation of the provision of this Subparagraph. Once enacted, any change to these laws shall also be enacted by two-thirds of the elected members of each house of the legislature."

AMENDMENT NO. 42

On page 73, at the beginning of line 5, insert "(3)"

AMENDMENT NO. 43

On page 73, line 11, after "(D)" and before "Valuation." insert "(1)"

AMENDMENT NO. 44

On page 73, between lines 18 and 19, insert the following:

"(2) No additional value shall be added to the assessment of land by reason of the presence of oil, gas, or sulphur therein or their production therefrom. However, sulphur in place shall be assessed for ad valorem taxation to the person, firm, or corporation having the right to mine or produce the same in the parish where located, at no more than twice the total assessed value of the physical property subject to taxation, excluding the assessed value of sulphur above ground, as is used in sulphur operations in such parish. Likewise, the severance tax shall be the only tax on timber; however, standing timber shall be liable equally with the land on which it stands for ad valorem taxes levied on the land.

(3) Notwithstanding the provisions of Subparagraph (2) of this Paragraph, the presence of oil or gas, or the production thereof, may be included in the methodology to determine the fair market value of an oil or gas well for ad valorem taxes."

AMENDMENT NO. 45

On page 75, delete lines 20 and 21 and insert the following:

"of Article VII, Section 23(B) of this constitution. this Subparagraph."

AMENDMENT NO. 46

On page 83, line 12, after "Section 35." insert "(A)"

AMENDMENT NO. 47

On page 83, at the beginning of line 15, change "two-thirds" to "three-fourths"

AMENDMENT NO. 48

On page 83, between lines 20 and 21, insert the following:

"(B) Property owned by a nonprofit operated exclusively for religious purposes as a house of worship, residential housing for clergy, priests, or nuns, or a seminary or other educational institution training individuals for religious ministry shall be exempt from ad valorem tax pursuant to this Section."

AMENDMENT NO. 49

On page 109, between lines 26 and 27, insert the following:

"Part V. Local Revenue Fund

Section 43. (A) Creation of Fund. (1) The Local Revenue Fund is authorized to be created as a special fund in the state treasury.

(2) Any funds deposited into the fund shall be deemed to belong to the local government subdivisions entitled to distribution pursuant to Paragraph D of this Section and shall not be considered state funds for the purposes of Section 13 of this Article. Distribution pursuant to this Section shall not be subject to any separate requirement of appropriation and all provisions of this Section may be enforced by a mandamus action brought in any court of competent jurisdiction by an impacted party.

(B) Deposit and Dedication of Funds. The legislature may provide by law for the dedication of taxes or funds to this fund. Once enacted the dedication shall not be subject to repeal or amendment except by a two-thirds vote of the elected members of each house of the legislature, which shall be approved only by passage of a specific

stand-alone legislative instrument that modifies no other provisions of law.

(C) Oversight by the Uniform Local Sales Tax Board. The Uniform Local Sales Tax Board, or its legal successor, is hereby authorized to enter into agreements with the state concerning collection of any taxes dedicated to this fund. It is further authorized to take actions of review, audit, or collection, as provided by law, in coordination with any local sales tax collector concerning any tax due pursuant to the taxes levied specifically for deposit into this fund.

(D) Distribution Formula. Commencing January 1, 2026, the Local Revenue Fund shall be distributed monthly. For each parish that elects to irrevocably exempt, in accordance with law, business inventory from ad valorem tax, the ad valorem tax collectors in the parish shall be transmitted from the fund, on a pro rata basis considering all available funds, a monthly sum equal to one-twelfth of the amount of ad valorem tax on inventory the collector actually collected on an annual basis using an average of the amounts collected in tax years 2022 through 2024. Except as otherwise provided by law, no additional funds shall be deposited into the fund once all parishes have been fully compensated pursuant to this Section. After deductions in each parish for retirement systems and commissions, as authorized by law, the remaining funds shall be distributed to the ad valorem tax recipient bodies within the parish in the manner provided by law to compensate those ad valorem tax recipient bodies for the loss of any inventory tax."

AMENDMENT NO. 50

On page 110, line 11, after "Stabilization" change "fund" to "Fund"

AMENDMENT NO. 51

On page 112, delete lines 2 through 12 and insert the following:

"Section 9. Notwithstanding any provision of this Act to the contrary, for the remainder of Fiscal Year 2024-2025, the treasurer shall allocate severance tax to the governing authority of the parish in which severance or production occurs in accordance with the provisions of law in effect on July 1, 2024."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Foil to Re-Reengrossed House Bill No. 7 by Representative Emerson

AMENDMENT NO. 1

Delete Senate Committee Amendment No. 16 proposed by the Senate Committee on Revenue and Fiscal Affairs on November 19, 2024, and adopted by the Senate on November 19, 2024.

AMENDMENT NO. 2

Delete Senate Committee Amendment No. 23 proposed by the Senate Committee on Revenue and Fiscal Affairs on November 19, 2024, and adopted by the Senate on November 19, 2024.

AMENDMENT NO. 3

Delete Senate Committee Amendment No. 49 proposed by the Senate Committee on Revenue and Fiscal Affairs on November 19, 2024, and adopted by the Senate on November 19, 2024.

AMENDMENT NO. 4

In Senate Committee Amendment No. 1 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 1, at the end of line 2, delete "to

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authorize" and at the beginning of line 3, delete "the legislature to establish a fee for geologic sequestration;"

AMENDMENT NO. 5

In Senate Committee Amendment No. 10 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 2, delete lines 4 through 14 in their entirety and insert the following:

"(6) Taxes collected on behalf of a taxing authority by any collector shall be held in trust by the collector and shall be the property of the taxing authority for which they are collected.

(7) Nothing in this Paragraph or in Article VI of this constitution shall impede the operations or funding of the Uniform Local Sales Tax Board established by law. Notwithstanding any other provision of this constitution to the contrary, the Uniform Local Sales Tax Board shall exercise any authority provided to it by law, provided that any change to the membership or reduction in the authority of the board, as effective on July 1, 2024, shall be by law enacted only by a vote of two-thirds of the elected members of each house of the legislature."

AMENDMENT NO. 6

In Senate Committee Amendment No. 11 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 2, line 16, change "three quarters" to "three-quarters"

AMENDMENT NO. 7

In Senate Committee Amendment No. 13 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 2, delete lines 23 through 26 in their entirety and insert the following:

"On page 8, line 9, after "~~thousand dollars~~," and before "one-fifth" insert "one-half of severance tax on brine that is not produced as an incident to the production of oil and gas, unless the brine is saved, retained, used, or sold for the purpose of extracting the constituent parts, minerals, elements, or compounds."

AMENDMENT NO. 8

In Senate Committee Amendment No. 19 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 3, line 2, after "(Direct)" and before "shall" insert "means of finance"

AMENDMENT NO. 9

In Senate Committee Amendment No. 21 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate by November 19, 2024, on page 3, delete line 7, and insert "(Direct) means of finance"

AMENDMENT NO. 10

In Senate Committee Amendment No. 22 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 3, at the end of line 9, insert:

"in their entirety and insert the following:

"(d) The legislature may provide by law for exceptions to application of the limit calculated pursuant to the provisions of this Section."

AMENDMENT NO. 11

In Senate Committee Amendment No. 29 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 3, delete line 29, insert the following:

"(5) The Local Revenue Fund.

(6) Any other fund designated by law as a program fund."

AMENDMENT NO. 12

In Senate Committee Amendment No. 39 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 4, delete line 18 in its entirety and insert the following:

"(f) Business inventory 15%"

AMENDMENT NO. 13

In Senate Committee Amendment No. 40 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 4, at end of line 20, change "(h)" to "(g)"

AMENDMENT NO. 14

In Senate Committee Amendment No. 41 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 4, line 23, after "parish" delete "governing authority"

AMENDMENT NO. 15

In Senate Committee Amendment No. 48 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 5, delete line 25 in its entirety and insert the following:

"valorem tax pursuant to this Section.

(C)(1)(a) In addition to the homestead exemption authorized pursuant to the provisions of Section 34 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran. If property eligible for the exemption provided for in this Subsubparagraph has an assessed value in excess of ten thousand dollars, ad valorem property taxes shall apply to the assessment in excess of ten thousand dollars.

(b) In addition to the homestead exemption authorized pursuant to the provisions of Section 34 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next four thousand five hundred dollars of the assessed valuation of property owned and occupied by a veteran with a service-connected disability rating of seventy percent or more but less than one hundred percent by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The

surviving spouse of a deceased veteran with a service-connected disability rating of seventy percent or more but less than one hundred percent by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran. If property eligible for the exemption provided for in this Subsubparagraph has an assessed value in excess of twelve thousand dollars, ad valorem property taxes shall apply to the assessment in excess of twelve thousand dollars.

(c) In addition to the homestead exemption authorized pursuant to the provisions of Section 34 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the remaining assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran.

(2) Notwithstanding any provision of this Constitution to the contrary, the property assessment of a property for which an exemption established pursuant to this Paragraph has been claimed, to the extent of the applicable exemption, shall not be treated as taxable property for purposes of any subsequent reappraisals and valuation for millage adjustment purposes. The decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the exemption shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment. Implementation of the exemption authorized in this Paragraph shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages.

(3) A trust shall be eligible for the exemption provided for in this Paragraph as provided by law.

(D) Special Assessment Level.

(1)(a)(i) The assessment of residential property receiving the homestead exemption which is owned and occupied by any of the following and who meet all of the other requirements of this Section shall not be increased above the total assessment of that property for the first year that the owner qualifies for and receives the special assessment level, provided that such person or persons remain qualified for and receive the special assessment level:

(aa) People who are sixty-five years of age or older.

(bb) People who have a service-connected disability rating of fifty percent or more by the United States Department of Veterans Affairs.

(cc) Members of the armed forces of the United States or the Louisiana National Guard who owned and last occupied such property who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding ninety days.

(dd) Any person or persons permanently totally disabled as determined by a final non-appealable judgment of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability.

(ii) Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, as reported in the federal tax return for the year prior to the application for the special assessment, exceeds one hundred thousand dollars. For persons applying for the special assessment whose filing status is married filing separately, the adjusted gross income for purposes of this Section shall be determined by combining the adjusted gross income on both federal tax returns. Beginning for the tax year 2026, and for each tax year thereafter, the one hundred thousand dollar limit shall be adjusted annually by the Consumer Price Index as reported by the United States Government.

(iii) An eligible owner or the owner's spouse or other legally qualified representative shall apply for the special assessment level by filing a signed application establishing that the owner qualifies for the special assessment level with the assessor of the parish or, in the parish of Orleans, the assessor of the district where the property is located.

(iv) An owner who is below the age of sixty-five and who has applied for and received the special assessment level may qualify for and receive the special assessment level in the subsequent year by certifying to the assessor of the parish that such person or persons' adjusted gross income in the prior tax year satisfied the income requirement of this Section. The provisions of this Item shall not apply to an owner who has qualified for and received the special assessment level for persons sixty-five years of age or older or to such owner's surviving spouse as described in Item (2)(a)(i) of this Paragraph or for an owner who is permanently totally disabled as provided for in Subitem (i)(dd) of this Subsubparagraph.

(b) Any millage rate applied to the special assessment level shall not be subject to a limitation.

(2) Provided such owner is qualified for and receives the special assessment level, the special assessment level shall remain on the property as long as:

(a)(i) The owner who is sixty-five years of age or older, or that owner's surviving spouse who is fifty-five years of age or older or who has minor children, remains the owner of the property.

(ii) The owner who has a service-connected disability of fifty percent or more, or that owner's surviving spouse who is forty-five years of age or older or who has minor children, remains the owner of the property.

(iii) The spouse of the owner who is killed in action remains the owner of the property.

(iv) The first day of the tax year following the tax year in which an owner who was missing in action or was a prisoner of war for a period exceeding ninety days is no longer missing in action or a prisoner of war.

(v) Even if the ownership interest of any surviving spouse or spouse of an owner who is missing in action as provided for in this Subparagraph is an interest in usufruct.

(b) The value of the property does not increase more than twenty-five percent because of construction or reconstruction.

(3) A new or subsequent owner of the property may claim a special assessment level when eligible under this Section. The new owner is not necessarily entitled to the same special assessment level on the property as when that property was owned by the previous owner.

(4)(a) The special assessment level on property that is sold shall automatically expire on the last day of December in the year prior to the year that the property is sold. The property shall be immediately revalued at fair market value by the assessor and shall be assessed by the assessor on the assessment rolls in the year it was sold at the assessment level provided for in Article VII, Section 32 of the Constitution of Louisiana.

(b) This new assessment level shall remain in effect until changed as provided by this Section or this Constitution.

(5)(a) Any owner entitled to the special assessment level set forth in this Paragraph who is unable to occupy the homestead on or before December thirty-first of a future calendar year due to damage or destruction of the homestead caused by a disaster or emergency declared by the governor shall be entitled to keep the special assessment level of the homestead prior to its damage or destruction on the repaired or rebuilt homestead provided the repaired or rebuilt homestead is reoccupied by the owner within five years from December thirty-first of the year following the disaster. The assessed value of the land and buildings on which the homestead was located prior to its damage shall not be increased above its assessed value immediately prior to the damage or destruction described in this Subsubparagraph. If the property owner receives a homestead exemption on another homestead during the same five-year period, the damaged or destroyed property shall not be entitled to keep the special assessment level, and the land and buildings shall be assessed in that year at the percentage of fair market value set forth in this constitution. In addition, the owner shall also maintain the homestead exemption set forth in Article VII, Section 34(A)(10) to qualify for the special assessment level in this Subsubparagraph.

(b) Any owner entitled to the special assessment level set forth in Subsubparagraph (a) of this Subparagraph who is unable to reoccupy his homestead within five years from December thirty-first of the year following the disaster shall be eligible for an extension of the special assessment level on the homestead for a period not to exceed two years. A homeowner shall be eligible for this extension only if the homeowner's damage claim is filed and pending in a formal appeal process with any federal, state, or local government agency or program offering grants or assistance for repairing or rebuilding damaged or destroyed homes as a result of the disaster, or if a homeowner has a damage claim filed and pending against the insurer of the property. The homeowner shall apply for this extension of the special assessment level with the assessor of the parish in which the homestead is located. The assessor shall require the homeowner to provide official documentation from the government agency or program evidencing the homeowner's participation in the formal appeal process or official documentation evidencing the homeowner has a damage claim filed and pending against the insurer of the damaged property, as provided by law.

(c) After expiration of the extension authorized in Subsubparagraph (b) of this Subparagraph, an assessor shall have the authority to grant on a case-by-case basis up to three additional one-year extensions of the special assessment level as prescribed by law.

(6)(a) A trust shall be eligible for the special assessment level as provided by law.

(b) If a trust would have been eligible for the special assessment level pursuant to this Subparagraph prior to the most recent reappraisal, the total assessment of the property held in trust shall be the assessed value on the last appraisal before the reappraisal."

AMENDMENT NO. 16

On page 31, line 15, after "(D)(1)" and before "Subject" insert "(a)"

AMENDMENT NO. 17

On page 31, at the beginning of line 22, change "(2)" to "(b)"

AMENDMENT NO. 18

On page 31, between lines 25 and 26, insert the following:

"(2) The treasurer shall deposit in and credit to the Coastal Protection and Restoration Fund all other monies dedicated to the fund by law. Once enacted, such dedication shall not be changed except by law enacted by the favorable vote of two-thirds of the elected members of each house of the legislature."

AMENDMENT NO. 19

On page 72, delete line 20 and insert "in exceptions provided in Section 35 of this Article for special assessment levels, shall be a percentage of"

AMENDMENT NO. 20

On page 83, line 17, after "also" and before "be enacted" insert "by law"

AMENDMENT NO. 21

On page 112, delete lines 16 through 29, delete page 113 in its entirety, and on page 114, delete lines 1 through 18 and insert the following:

"Section 11. Be it further resolved that on the official ballot to be used at the election, there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment to revise Article VII of the Constitution of Louisiana including revisions to lower the maximum rate of income tax, increase income tax deductions for citizens over sixty-five, provide for a government growth limit, modify operation of certain constitutional funds, provide for property tax exemptions retaining the homestead exemption and exemption for religious organizations, provide a permanent teacher salary increase by requiring a surplus payment to teacher retirement debt, and make other modifications? (Amends Article VII, Sections 1 through 28; Adds Article VII, Sections 29 through 42)"

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Domangue	Mack
Adams	Echols	McFarland
Amedee	Edmonston	McMahan
Bacala	Egan	McMakin
Bagley	Emerson	Melerine
Bamburg	Farnum	Miller
Bayham	Firment	Muscarello
Beaulieu	Fisher	Myers
Berault	Fontenet	Newell
Billings	Freiberg	Orgeron

Bourriaque	Gadberry	Owen
Boyer	Galle	Riser
Brass	Geymann	Romero
Braud	Glorioso	Schamerhorn
Brown	Green	Schlegel
Bryant	Hebert	Selders
Butler	Henry	St. Blanc
Carlson	Horton	Tarver
Carrier	Illg	Thomas
Carver	Jackson	Thompson
Chassion	Johnson, M.	Turner
Chenevert	Johnson, T.	Ventrella
Coates	Kerner	Villio
Cox	Knox	Wilder
Crews	LaCombe	Wiley
Davis	LaFleur	Wright
Deshotel	Landry, J.	Wyble
Dewitt	Larvadain	Young
Dickerson	Lyons	Zeringue

Total - 87

NAYS

Boyd	Jordan	Taylor
Carpenter	Landry, M.	Walters
Carter, W.	Mena	Willard
Hughes	Phelps	

Total - 11

ABSENT

Carter, R.	Marcelle	Stagni
Freeman	McCormick	
Hilferty	Moore	

Total - 7

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

Suspension of the Rules

On motion of Rep. Brass, 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

November 22, 2024

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. 8
Returned with amendments

Respectfully submitted,

YOLANDA J. DIXON
Secretary of the Senate

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

Rep. Brass asked for and obtained a suspension of the rules to take up at this time House Bill No. 8. just returned from the Senate, with amendments to be concurred in by the House, with a view of acting on the same:

HOUSE BILL NO. 8—
BY REPRESENTATIVE BRASS
AN ACT

To amend and reenact R.S. 47:301(3)(a), (b), and (i)(i)(introductory paragraph) and (ii)(aa)(I)(aaa), (4)(introductory paragraph), (a) through (e), (h), and (i), (5), (7)(a), (g), and (i), (8)(b), (9), (10)(a)(i) through (iv), (c)(ii)(bb), (j), (l), (q)(i), (r), (s), (u), (ff), and (hh), (12), (13)(a), (14)(h) through (k), (15), (18)(a), (d)(i), (e), and (f), (19), and (29)(x)(introductory paragraph) and (ix), 302(A), (B), (D), (K)(1) and (2), (U), (V)(1)(introductory paragraph), (a), and (b)(introductory paragraph), (BB)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (113), and (CC), 303(A)(2) and (3)(a) and (G), 303.1(A) and (B)(1)(introductory paragraph) and (c) and (2)(b), 304(B), 305(E), 305.10(A) and (C) through (E), 305.14(A)(1)(a) and (5), 305.38, 305.53(A), 305.54(B) and (C)(1), 306.5(A)(1) and (2)(c), 307(A) through (C), 309(A)(1), 309.1(B)(1) and (2)(b) and (D), 310(A), 312, 314, 315(A) and (B)(1), 315.3(A), 315.5(A), (B)(3), and (C)(1)(c), 321(A), (B), (P)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (114), and (Q), 321.1(A), (B), (I)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (114), and (J), 331(A), (B), (V)(9), (13), (17), (23), (25), (27), (30), (33), (56), (66), (81), (109), and (114), and (W), 337.3(A), and 340.1(A)(3) and (5) and R.S. 51:1286(B), to enact R.S. 47:301(10)(c)(ii)(cc) and (jj), (14)(l) and (m), (32), (33), and (34), 301.3, 301.4, and 305.5, and to repeal R.S. 47:301(16)(h) and (p) and (23), relative to sales and use taxes; to provide for the levy of sales and use taxes on certain digital products and services; to provide for the rates of such taxes; to provide for definitions; to provide relative to exclusions and exemptions from sales and use taxes; to provide relative to administration of sales and use taxes; to provide relative to tax collection and enforcement; to provide for liability for collection and payment of certain sales and use taxes; to provide for record keeping and reporting; to provide for sourcing; to provide for certain limitations and requirements; to provide for effectiveness; to provide for applicability; and to provide for related matters.

Read by title.

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

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Jenkins to Reengrossed House Bill No. 8 by Representative Brass

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 47:301(3)(a)," delete the remainder of the line and delete lines 3 through 18 in their entirety and insert the following:

"(4)(introductory paragraph), (a) through (e), and (h), (5), (7)(a), (9), (10)(a)(i), (12), (13)(a), (15), (18)(a)(i) and (d)(i), (19), and (29)(x)(introductory paragraph) and (ix), 302(A), (B), (K)(1) and (2), (U), and (V)(1)(introductory paragraph), (a), and (b)(introductory paragraph), 303(A)(2) and (3)(a) and (G), 303.1(A) and (B)(1)(introductory paragraph) and (c) and (2)(b), 304(B), 305(E),

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305.10(A) and (C) through (E), 305.14(A)(1)(a) and (5), 305.38, 305.53(A), 306.5(A)(1) and (2)(c), 307(A) through (C), 309(A)(1), 309.1(B)(1) and (2)(b) and (D), 310(A), 312, 314, 315(A) and (B)(1), 315.3(A), 315.5(A), (B)(3), and (C)(1)(c), 321(A) and (B), 321.1(A) and (B), 331(A) and (B), 337.3(A), and 340.1(A)(3) and (5) and R.S. 51:1286(B), to enact R.S. 47:301(10)(c)(ii)(cc) and (jj), (18)(a)(v), (32), (33), and (34), 301.3, and"

AMENDMENT NO. 2

On page 2, line 8, after "R.S. 47:301(3)(a)," delete the remainder of the line and delete lines 9 through 23 in their entirety and insert the following:

"(4)(introductory paragraph), (a) through (e), and (h), (5), (7)(a), (9), (10)(a)(i), (12), (13)(a), (15), (18)(a)(i) and (d)(i), (19), and (29)(x)(introductory paragraph) and (ix), 302(A), (B), (K)(1) and (2), (U), and (V)(1)(introductory paragraph), (a), and (b)(introductory paragraph), 303(A)(2) and (3)(a) and (G), 303.1(A) and (B)(1)(introductory paragraph) and (c) and (2)(b), 304(B), 305(E), 305.10(A) and (C) through (E), 305.14(A)(1)(a) and (5), 305.38, 305.53(A), 306.5(A)(1) and (2)(c), 307(A) through (C), 309(A)(1), 309.1(B)(1) and (2)(b) and (D), 310(A), 312, 314, 315(A) and (B)(1), 315.3(A), 315.5(A), (B)(3), and (C)(1)(c), 321(A) and (B), 321.1(A) and (B), 331(A) and (B), 337.3(A), and 340.1(A)(3) and (5) are hereby amended and reenacted and R.S. 47:301(10)(c)(ii)(cc) and (jj), (18)(a)(v), (32), (33), and (34), 301.3, and"

AMENDMENT NO. 3

On page 3, delete lines 9 through 29 in their entirety and on page 4, delete lines 1 through 13 in their entirety

AMENDMENT NO. 4

On page 6, delete lines 4 through 6 in their entirety

AMENDMENT NO. 5

On page 6, delete lines 22 through 29 in their entirety and on page 7, delete lines 1 through 15 in their entirety

AMENDMENT NO. 6

Delete pages 8 and 9 in their entirety and on page 10, delete lines 1 through 8 in their entirety

AMENDMENT NO. 7

On page 10, delete lines 14 through 16 in their entirety

AMENDMENT NO. 8

On page 10, delete lines 24 through 29 in their entirety and delete pages 11 and 12 in their entirety and on page 13, delete lines 1 through 10 in their entirety

AMENDMENT NO. 9

On page 14, delete lines 17 through 29 in their entirety and delete pages 15 and 16 in their entirety

AMENDMENT NO. 10

On page 17, delete lines 17 through 29 in their entirety and delete page 18 in its entirety and on page 19, delete lines 1 through 5 in their entirety and insert in lieu thereof a set of asterisks "*" * **

AMENDMENT NO. 11

On page 19, delete lines 21 through 29 in their entirety and on page 20, delete lines 1 through 11 in their entirety

AMENDMENT NO. 12

On page 22, line 23, after "Subparagraphs" and before "and (x)" delete "(29)(b)" and insert "(27)(b)"

AMENDMENT NO. 13

On page 22, line 26, after "Subparagraph" and before "of this" delete "(16)(e)" and insert "(16)(d)"

AMENDMENT NO. 14

On page 23, line 10, after "this Chapter and" delete the remainder of the line and insert "Chapters 2-A and"

AMENDMENT NO. 15

On page 23, at the beginning of line 11, change "2B" to "2-B"

AMENDMENT NO. 16

On page 23, line 17, after "personal property," delete the remainder of the line and insert "immovable property, or both."

AMENDMENT NO. 17

On page 24, at the beginning of line 21, change "Chapters 2A and 2B" to "Chapters 2-A and 2-B"

AMENDMENT NO. 18

On page 25, delete lines 19 through 28 in their entirety and delete pages 26 and 27 in their entirety and on page 28, delete lines 1 and 2 in their entirety

AMENDMENT NO. 19

On page 28, delete lines 28 and 29 in their entirety and on page 29, delete lines 1 through 10 in their entirety

AMENDMENT NO. 20

On page 30, delete lines 19 through 27 in their entirety and delete page 31 in its entirety and on page 32, delete lines 1 through 21 in their entirety

AMENDMENT NO. 21

On page 36, line 15, after "Exemptions," delete the remainder of the line and insert "software and digital products; business use; healthcare use"

AMENDMENT NO. 22

On page 36, line 24, after "tax" insert "or to the insurance premium tax"

AMENDMENT NO. 23

On page 37, between lines 2 and 3, insert the following:

"C. Digital products, prewritten computer software access services, and information services purchased and used by an FDIC-insured financial institution for storing, transmitting, processing, or

analyzing customer and account information, facilitating transactions, account processes, investment processes, lending processes, security, and compliance shall be exempt from sales and use tax imposed by taxing authorities. This exemption shall also apply to an FDIC-insured financial institution's holding company, subsidiaries, and affiliates, and to a service corporation wholly owned by one or more FDIC-insured financial institutions.

D. The sales and use tax imposed by taxing authorities shall not apply to digital products that are used by licensed healthcare facilities and providers for storing or transmitting healthcare information or for the diagnosis or treatment of a medical condition."

AMENDMENT NO. 24

On page 41, delete lines 4 through 20 in their entirety

AMENDMENT NO. 25

On page 48, line 17, after "and" and before "of this" delete "2B" and insert "2-B"

AMENDMENT NO. 26

On page 49, line 5, after "and" and before "of this" delete "2B" and insert "2-B"

AMENDMENT NO. 27

On page 49, delete lines 20 through 28 in their entirety and delete page 50 in its entirety and on page 51, delete lines 1 through 20 in their entirety

AMENDMENT NO. 28

On page 51, line 23, after "and" and before "of this" delete "2B" and insert "2-B"

AMENDMENT NO. 29

On page 52, line 8, after "and" and before "of this" delete "2B" and insert "2-B"

AMENDMENT NO. 30

On page 52, delete lines 21 through 29 in their entirety and delete page 53 in its entirety and on page 54, delete lines 1 through 21 in their entirety

AMENDMENT NO. 31

On page 54, line 24, after "and" and before "of this" delete "2A" and insert "2-A"

AMENDMENT NO. 32

On page 55, line 12, after "and" and before "of this" delete "2A" and insert "2-A"

AMENDMENT NO. 33

On page 55, delete lines 28 and 29 in their entirety and delete pages 56 and 57 in their entirety

AMENDMENT NO. 34

On page 59, after line 11, delete the remainder of the page and insert the following:

"Section 5. In any instance in which a provision of this Act conflicts with a provision of the Act which originated as House Bill No. 10 of this 2024 Third Extraordinary Session of the Legislature, the provision of the Act which originated as House Bill No. 10 of this 2024 Third Extraordinary Session of the Legislature shall prevail and be given effect.

Section 6. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval."

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Dewitt	McMahan
Adams	Dickerson	McMakin
Amedee	Domangue	Melerine
Bacala	Echols	Miller
Bagley	Edmonston	Muscarello
Bamburg	Egan	Myers
Bayham	Emerson	Orgeron
Beaulieu	Farnum	Owen
Berault	Firment	Riser
Billings	Fisher	Romero
Bourriaque	Fontenot	Schamerhorn
Boyer	Freiberg	Schlegel
Brass	Gadberry	Selders
Braud	Galle	St. Blanc
Brown	Geymann	Tarver
Bryant	Glorioso	Thomas
Butler	Hebert	Thompson
Carlson	Henry	Turner
Carrier	Horton	Ventrella
Carter, R.	Illg	Villio
Carver	Jackson	Wilder
Chassion	Johnson, M.	Wiley
Chenevert	Johnson, T.	Wright
Coates	Kerner	Wyble
Cox	LaCombe	Young
Crews	Landry, J.	Zeringue
Davis	Mack	
Deshotel	McFarland	
Total - 82		

NAYS

Boyd	Knox	Mena
Carpenter	LaFleur	Newell
Carter, W.	Landry, M.	Phelps
Green	Larvadain	Taylor
Hughes	Lyons	Walters
Jordan	Marcelle	Willard
Total - 18		

ABSENT

Freeman	McCormick	Stagni
Hilferty	Moore	
Total - 5		

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

Consent to Correct a Vote Record

Rep. Thomas requested the House consent to record her vote on the concurrence of the Senate amendments to House Bill No. 8 as yea, which consent was unanimously granted.

Recess

On motion of Rep. Michael Johnson, the Speaker declared the House at recess until 1:40 P.M.

After Recess

Speaker DeVillier called the House to order at 1:40 P.M.

House Business Resumed

Suspension of the Rules

On motion of Rep. Deshotel, 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

November 22, 2024

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. 11
Returned with amendments

Respectfully submitted,

YOLANDA J. DIXON
Secretary of the Senate

House Bills and Joint Resolutions Returned from the Senate with Amendments

Rep. Deshotel asked for and obtained a suspension of the rules to take up at this time House Bill No. 11 just returned from the Senate, with amendments to be concurred in by the House, with a view of acting on the same:

HOUSE BILL NO. 11—
BY REPRESENTATIVE DESHOTEL
AN ACT

To amend and reenact R.S. 47:1703, 1703.1(A), 1705(B)(1)(a) and (b)(i), (2)(a), (b), (c)(i)(introductory paragraph) and (ii), (d), and (D), 1707 through 1708, 1710, 1712, 1713(B), 1714(introductory paragraph), (1), and (6), 1715(introductory paragraph), (1), and (6), and 1716 and to enact R.S. 47:1702(12) through (15) and 1717 through 1719, relative to ad valorem taxation; to provide for definitions; to provide for

classification of property; to provide for valuation of property; to provide for reappraisal of property; to provide for a special assessment level; to provide for ad valorem taxation; to provide for the administration of ad valorem taxation; to provide for ad valorem tax exemptions; to provide for requirements and limitations; to provide for the adjustment of millages; to provide for ad valorem tax assessors; to authorize and direct the Louisiana State Law Institute to re-designate certain provisions; 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. 11 by Representative Deshotel

AMENDMENT NO. 1

On page 1, at the beginning of line 6, change "1719," to "1720,"

AMENDMENT NO. 2

On page 1, line 11, after "millages;" and before "to provide" insert the following:

"to provide for the reduction of the fair market value percentage of certain property under certain circumstances; to provide for requirements and limitations;"

AMENDMENT NO. 3

On page 1, line 19, change "1719" to "1720"

AMENDMENT NO. 4

On page 40, between lines 8 and 9, insert the following:

"§1720. Business inventory; fair market value adjustment

A.(1) For purposes of ad valorem taxation, a parish governing authority may elect to reduce the percentage of fair market value applicable to property considered business inventory. For purposes of this Section, the term "business inventory" shall have the same meaning as the term in defined in R.S.47:1702.

(2) The reduction in the percentage of fair market value for business inventory shall only apply in parishes in which the sheriff, school board, and the parish governing authority elect to reduce the percentage of fair market value applicable to business inventory. However, the percentage of fair market value applicable to business inventory shall never be higher than the percentage applicable to business inventory pursuant to Article VII, Section 32(B) of the State Constitution.

(3) The parish election to reduce the percentage of fair market value applicable to business inventory shall be evidenced in writing and shall be submitted to the Louisiana Tax Commission and the appropriate tax assessor within ten calendar days of the execution of the agreement between the sheriff, school board, and the parish governing authority to reduce the percentage of fair market value applicable to business inventory. The written documentation shall contain the new percentage of fair market value applicable to business inventory in the parish and shall indicate the taxable periods to which the reduced percentage shall apply. The Louisiana Tax Commission shall include all written notifications received from

parishes indicating a reduction of the percentage of the fair market value applicable to business inventory in the commission's annual reports.

B. Any decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the reduction of the percentage of fair market value applicable to business inventory authorized in this Section shall be absorbed by the taxing authority and no additional tax liability for taxpayers in the taxing district shall be created as a result of any subsequent reappraisal and valuation or millage adjustment. Implementation of the reduction of the percentage of fair market value applicable to business inventory authorized in this Section shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages pursuant to R.S. 47:1719."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Reese to Reengrossed House Bill No. 11 by Representative Deshotel

AMENDMENT NO. 1

On page 3, line 1, after "Item" and before "of this" delete "(a)(iv)" and insert "(b)(iv)"

AMENDMENT NO. 2

On page 3, line 6, after "Item" and before "of this" delete "(a)(iv)" and insert "(b)(iv)"

AMENDMENT NO. 3

On page 3, line 9, after "Item" and before "of this" delete "(a)(iv)" and insert "(b)(iv)"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Reese to Reengrossed House Bill No. 11 by Representative Deshotel

AMENDMENT NO. 1

In Senate Committee Amendment No. 4 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 1, line 15, after "the term" and "defined" delete "in" and insert "is"

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

ROLL CALL

The roll was called with the following result:

YEAS

Table listing names of members who voted 'YEAS' in three columns: Mr. Speaker, Adams, Amedee, Bacala, Bagley, Bamburg, Bayham, Beaulieu, Berault, Billings, Bourriaque, Boyer, Brass, Domangue, Echols, Edmonston, Egan, Emerson, Farnum, Firment, Fisher, Freiberg, Gadberry, Galle, Geymann, Glorioso, McFarland, McMahan, McMakin, Melerine, Miller, Muscarello, Myers, Orgeron, Owen, Riser, Romero, Schamerhorn, Schlegel.

Table listing names of members who voted 'NAYS' in three columns: Braud, Brown, Bryant, Butler, Carlson, Carrier, Carter, R., Carver, Chenevert, Coates, Cox, Crews, Davis, Deshotel, Dewitt, Dickerson, Green, Hebert, Henry, Hilferty, Horton, Illg, Jackson, Johnson, M., Johnson, T., Kerner, Knox, LaCombe, LaFleur, Landry, J., Lyons, Mack, Selders, St. Blanc, Tarver, Thomas, Thompson, Turner, Ventrella, Villio, Wilder, Wiley, Wright, Wyble, Young, Zeringue.

NAYS

Table listing names of members who voted 'ABSENT' in three columns: Boyd, Carpenter, Carter, W., Jordan, Landry, M., Larvadain, Mena, Newell, Phelps, Taylor, Walters, Willard.

ABSENT

Table listing names of members who voted 'YEAS' in three columns: Chassion, Fontenot, Freeman, Hughes, Marcelle, McCormick, Moore, Stagni.

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

Suspension of the Rules

On motion of Rep. Deshotel, 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

November 22, 2024

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

House Bill No. 13 Returned with amendments

Respectfully submitted, YOLANDA J. DIXON Secretary of the Senate

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

Rep. Deshotel asked for and obtained a suspension of the rules to take up at this time the following House Bills and Joint Resolutions just returned from the Senate, with amendments to be concurred in by the House, with a view of acting on the same:

HOUSE BILL NO. 12—

BY REPRESENTATIVE DESHOTEL
AN ACT

To amend and reenact R.S. 17:3801(A) and (C) and 3802(A)(1), R.S. 30:86(A)(1) and 2483(B) through (E), R.S. 39:94(A)(introductory paragraph) and (1) through (4), (B), and (C)(5), 98.1, 98.2(A) and (E), 98.3(A) and (C)(introductory paragraph), 98.4(A), 100.112, 100.116(A)(introductory paragraph), (1) through (3), (10), (12), and (B), and 100.161(B)(3), R.S. 49:214.5.4(B) through (D), (E)(1), (F), (G)(introductory paragraph), (H), (I)(1), and (J), and R.S. 56:639.8(C) and (E)(1), to enact R.S. 30:86(I) through (K) and 2483(F) and (G) and R.S. 56:639.8(H), and to repeal R.S. 17:3801 through 3805, R.S. 30:86(C), and R.S. 39:97, 98.3(C) and (E), 100.112, 100.116(A)(4), (9), (11), and (13), (C), and (D), R.S. 49:214.5.4(K), and R.S. 56:639.8(E)(3), relative to finances of the state; to provide for certain treasury funds; to provide for the transfer, deposit, and use, as specified, of monies in certain treasury funds and accounts; to provide for the investment of certain treasury funds and accounts; to repeal certain treasury funds and accounts; 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 Finance to Reengrossed House Bill No. 12 by Representative Deshotel

AMENDMENT NO. 1

On page 9, line 1, delete "(2)(a)" and insert "(~~2~~)(a)"

AMENDMENT NO. 2

On page 9, delete lines 21 through 28

AMENDMENT NO. 3

On page 10, delete lines 1 through 8

AMENDMENT NO. 4

On page 10, at the beginning of line 9, change "(3)" to "(2)"

AMENDMENT NO. 5

On page 10, at the beginning of line 13, change "(4)" to "(3)"

AMENDMENT NO. 6

On page 24, line 2, change "Millennium Trust" to "UCP Permanent Trust Fund"

AMENDMENT NO. 7

On page 24, line 20, change "Millennium Trust" to "UCP Permanent Trust Fund"

AMENDMENT NO. 8

On page 25, line 9, change "Millennium Trust" to "UCP Permanent Trust Fund"

AMENDMENT NO. 9

On page 25, line 26, change "Millennium Trust" to "UCP Permanent Trust Fund"

AMENDMENT NO. 10

On page 28, at the beginning of line 9, delete "Subsection E" and insert "Subsection ~~E~~ D"

AMENDMENT NO. 11

On page 28, delete lines 16 and 17, and insert the following:

"(3) As provided by the requirements of Article VII, ~~Sections 10-A and 10-F~~ Section 23 of the Constitution of Louisiana."

AMENDMENT NO. 12

On page 33, line 16, delete "January" and insert "July"

LEGISLATIVE BUREAU AMENDMENTS

Amendments proposed by Legislative Bureau to Reengrossed House Bill No. 12 by Representative Deshotel

AMENDMENT NO. 1

On page 31, delete line 12 and insert "56:639.8(H) is hereby enacted to read as follows:"

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Cathey to Reengrossed House Bill No. 12 by Representative Deshotel

AMENDMENT NO. 1

Delete Senate Committee Amendment No. 12, proposed by the Senate Committee on Finance and adopted by the Senate on November 19, 2024.

AMENDMENT NO. 2

On page 1, line 3, after "R.S. 39:94(A)" delete the remainder of the line in its entirety and insert a comma "," and "(B),"

AMENDMENT NO. 3

On page 1, at the end of line 4, delete "98.4(A)," and insert "98.4(A) and (F),"

AMENDMENT NO. 4

On page 1, delete lines 6 and 7 in their entirety and insert the following:

"and 100.161(B)(3), R.S. 48:77(A), R.S. 49:214.5.4(B) through (J), and R.S. 56:639.8(C) and (E)(1), to enact R.S."

AMENDMENT NO. 5

On page 1, line 8, after "and (G)" and before "and" insert a comma "," and "R.S. 39:100.118,"

AMENDMENT NO. 6

On page 6, at the end of line 20, delete "(C)." and insert "(C) of the Constitution of Louisiana."

AMENDMENT NO. 7

On page 8, line 16, after "R.S. 39:94(A)" delete the remainder of the line in its entirety and insert a comma "," and "(B), and"

AMENDMENT NO. 8

On page 8, at the end of line 17, delete "98.4(A)," and insert "98.4(A) and (F)."

AMENDMENT NO. 9

On page 8, line 19, after "reenacted" and before "to" insert "and R.S. 39:100.118 is hereby enacted"

AMENDMENT NO. 10

On page 10, delete line 17 in its entirety and insert the following:

"(5)(4) An amount equivalent to the money received by the state from the federal government for the reimbursement of costs associated with a federally declared disaster, not to exceed the amount of costs appropriated out of the fund for the same disaster pursuant to Paragraph (C)(3) of this Section."

AMENDMENT NO. 11

On page 20, between lines 11 and 12, insert the following:

"F. Any proposal by the governor for expenditure of monies from the Fund shall be itemized separately within the executive budget and shall include a description of the proposed uses and programmatic impacts of such expenditures. Changing the purposes of or any proposal for the expenditure of monies from the fund shall be submitted to the Attorney General who shall review and report to the legislature regarding the effects of the proposal on the state's enforcement obligations pursuant to the Master Settlement Agreement.

* * *

AMENDMENT NO. 12

On page 22, line 8, delete "10(B)" and insert "~~10(B)~~14(D)"

AMENDMENT NO. 13

On page 22, between lines 12 and 13, insert the following:

"§100.118. Local Revenue Fund

A. There shall be established in the state treasury, as a special fund, the Local Revenue Fund, hereinafter referred to in this Section as the "fund". After allocation of money to the Bond Security and Redemption Fund as provided for in Article VII of the Constitution of Louisiana, the treasurer shall deposit in and credit to the Local Revenue Fund the avails of the taxes imposed by R.S. 47:301.1(F) and any other revenue dedicated to the fund by the legislature. The legislature may appropriate additional sums to the fund.

B. The monies in the fund shall be used solely for distribution to ad valorem tax recipient bodies within a parish to offset losses attributable to business inventory exemptions to the ad valorem tax granted by a parish.

C. Monies in the fund shall be invested in the same manner as monies in the state general fund. Interest earned on the investment of monies in the fund shall be deposited in and credited to the fund.

* * *

AMENDMENT NO. 14

On page 26, line 10, delete "35" and insert "37"

AMENDMENT NO. 15

On page 27, after line 27, insert the following:

"Section 5. R.S. 48:77(A) is hereby amended and reenacted to read as follows:

§77. Transportation Trust Fund; dedication and uses of certain monies to the Construction Subfund and the Megaprojects Leverage Fund

A. The avails of the taxes imposed by Chapters 2, 2-A, and 2-B of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 from the sale, use, or lease of motor vehicles that are taxable pursuant to Chapters 2, 2-A, and 2-B of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, after satisfying the requirements of Article VII, Section 9(B) of the Constitution of Louisiana relative to the Bond Security and Redemption Fund, shall be deposited into the Construction Subfund of the Transportation Trust Fund provided for in Article VII, Section 27(B)(2) of the Constitution of Louisiana, referred to in this Section as the "subfund", and the Megaprojects Leverage Fund as provided in R.S. 48:77.1, as follows:

(1) ~~For Fiscal Year 2023-2024, thirty percent of the avails shall be deposited into the subfund and the Megaprojects Leverage Fund as provided in R.S. 48:77.1(A).~~

(2) ~~For Fiscal Year 2024-2025 and each fiscal year thereafter, sixty percent of the avails shall be deposited into the subfund and the Megaprojects Leverage Fund as provided in R.S. 48:77.1(A).~~

(2) For Fiscal Year 2025-2026 and Fiscal Year 2026-2027, an amount not to exceed forty million dollars shall be deposited into the Megaprojects Leverage Fund for the I-10 Calcasieu River Bridge and I-10 Improvements Account as provided in R.S.48:77.1(A)(1)(a) and (b).

(3) For Fiscal Year 2027-2028 and each fiscal year thereafter, sixty percent of the avails shall be deposited into the subfund and the Megaprojects Leverage Fund as provided in R.S. 48:77.1(A).

* * *

AMENDMENT NO. 16

On page 28, delete lines 1 and 2 in their entirety, and insert "Section 6. R.S. 49:214.5.4(B) through (J) are hereby amended and reenacted to read as follows:"

AMENDMENT NO. 17

On page 29, delete line 22 in its entirety and insert the following:

"(2) Such federal revenues shall be used only for the purposes of integrated coastal protection, including but not limited to coastal wetlands conservation, coastal restoration, hurricane protection, or for infrastructure directly impacted by coastal wetlands losses.

(3) In each year, no more than ten percent of the federal revenues received by the state generated from Outer Continental

Shelf oil and gas activity may be used for the purposes of infrastructure directly impacted by coastal wetlands losses.

(4) In each fiscal year, at least two hundred thousand dollars but no more than seven percent of the federal revenues received by the state generated from Outer Continental Shelf oil and gas activity may be used for administrative costs or fees. The provisions of this Paragraph shall not apply to the following:

(a) Any revenues received by the state pursuant to 43 U.S.C. 1337(g), also known as "8(g)" funds.

(b) Any securitization or other monetizing of all or any portion of the federal revenues received by the state generated from Outer Continental Shelf oil and gas activity.

(c) Any monies received by the state for reimbursement of costs in response to the Deepwater Horizon oil spill.

(5)(a) Beginning with Fiscal Year 2022, a portion of the total federal revenues received by the state generated from Outer Continental Shelf oil and gas activity shall be allocated solely for hurricane protection projects, including operation and maintenance, that are included in or consistent with the master plan as follows:

(i) For Fiscal Years 2022 through 2024, a minimum of forty percent.

(ii) For Fiscal Years 2025 through 2027, a minimum of forty-five percent.

(iii) For Fiscal Year 2028 and subsequent fiscal years, a minimum of fifty percent.

(b) If the total federal revenues received by the state generated from Outer Continental Shelf oil and gas activity are less than one hundred million dollars in any fiscal year, then the minimum allocations contained in Subparagraph (a) of this Paragraph shall not apply.

(c) The authority may offset the funds allocated for hurricane protection projects as provided in Subparagraph (a) of this Paragraph with funds from other available sources.

(d) In the event the authority is unable to meet the allocations as provided in Subparagraph (a) of this Paragraph in any fiscal year, the authority may modify the allocation for that fiscal year. No modification shall be made without prior approval of the board and the Joint Legislative Committee on the Budget.

(e) Any revenues received by the state as provided in this Paragraph and allocated to a levee district shall only be utilized by a levee district for construction, and operations and maintenance of hurricane protection projects."

AMENDMENT NO. 18

On page 30, delete line 11 in its entirety and insert the following:

"(1) Projects and structures engineered for the enhancement, creation, or restoration of coastal wetlands.

(2) Match for federal or local project planning, design, construction, and monitoring.

(3) Administration and project management, planning, design, construction, and monitoring.

(4) Operation and maintenance of structural projects consistent with the purpose of this fund.

(5) Vegetation planting, seeding, or other revegetation methods.

(6) Planning and implementation of modifications to federal, state, or local flood control, navigation, irrigation, or enhancement projects.

(7) For coastal wetlands conservation, coastal restoration, coastal zone management, hurricane protection, and infrastructure directly impacted by coastal wetlands losses.

(8) The administration and operation of the Coastal Protection and Restoration Authority, the Coastal Protection and Restoration Authority Board, the Governor's Advisory Commission on Coastal Protection, Restoration, and Conservation, and the Coastal Protection and Restoration Financing Corporation.

(9) Projects and programs promoting scientific, technical, and engineering advancements for the sustainability of coastal Louisiana and ensuring that the best available scientific and technical information and tools are available for the implementation of the master plan and annual plan.

(10) Payment of debt service or other payment obligations required in connection with bonds or other debt obligations of the Coastal Protection and Restoration Authority."

AMENDMENT NO. 19

On page 30, delete line 23 in its entirety and insert the following:

"(2) Nothing in this Subsection shall be construed as affecting funds associated with the Natural Resources Damage Assessment process."

AMENDMENT NO. 20

On page 31, delete line 10 in its entirety and insert the following:

"(2) Such revenues shall be used only for the purposes of integrated coastal protection, including but not limited to coastal wetlands conservation, coastal restoration, hurricane protection, or for infrastructure directly impacted by coastal wetlands losses.

(3) In each year, no more than ten percent of the revenues received by the state generated upon state lands or waterbottoms located in the coastal area from alternative or renewable energy production or sources, including but not limited to wind energy, solar energy, tidal energy, wave energy, and geothermal energy, may be used for the purposes of infrastructure directly impacted by coastal wetlands losses."

AMENDMENT NO. 21

On page 31, at the beginning of line 11, delete "Section 6." and insert "Section 7."

AMENDMENT NO. 22

On page 32, at the beginning of line 17, delete "Section 7." and insert "Section 8."

AMENDMENT NO. 23

On page 32, at the beginning of line 20, delete "Section 8." and insert "Section 9."

AMENDMENT NO. 24

On page 32, at the beginning of line 21, delete "Section 9." and insert "Section 10."

AMENDMENT NO. 25

On page 32, at the beginning of line 23, delete "Section 10." and insert "Section 11."

AMENDMENT NO. 26

On page 32, at the beginning of line 27, delete "Section 11." and insert "Section 12."

AMENDMENT NO. 27

On page 33, at the beginning of line 1, delete "Section 12." and insert "Section 13."

AMENDMENT NO. 28

On page 33, at the beginning of line 5, delete "Section 13." and insert "Section 14."

AMENDMENT NO. 29

On page 33, at the beginning of line 11, delete "Section 14." and insert "Section 15."

AMENDMENT NO. 30

On page 33, delete line 16 in its entirety and insert the following:

"Section 16. The provisions of Section 11 of this Act shall take effect and become operative on July 1, 2027, if and when the proposed amendment of Article VII of the Constitution of Louisiana contained in the Act which originated as House Bill No. 7 of this 2024 Third Extraordinary Session of the Legislature is adopted at a statewide election and becomes effective."

AMENDMENT NO. 31

On page 33, delete line 17 in its entirety and insert the following:

"Section 17. The provisions of Section 10 of this Act shall take effect and become operative on June 30, 2025, if and when the proposed amendment of Article VII of the Constitution of Louisiana contained in the Act which originated as House Bill No. 7 of this 2024 Third Extraordinary Session of the Legislature is adopted at a statewide election and becomes effective."

AMENDMENT NO. 32

On page 33, at the beginning of line 18, delete "Section 17." and insert "Section 18."

AMENDMENT NO. 33

On page 33, between lines 22 and 23, insert the following:

"Section 19. The provisions of Section 5 shall become effective on July 1, 2025."

AMENDMENT NO. 34

On page 33, delete lines 23 and 24 in their entirety and insert the following:

"Section 20. The provisions of this Section and Sections 1 through 3, 6 through 8, 12, 13, and 15 through 17 shall take effect and become operative if and when the proposed"

AMENDMENT NO. 35

On page 33, at the beginning of line 28, delete "(B) The provisions of Sections 8 and 13" and insert "Section 21. The provisions of this Section and Sections 9, 14, and 19"

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Dewitt	Mack
Adams	Dickerson	McFarland
Amedee	Domangue	McMahan
Bacala	Echols	McMakin
Bagley	Edmonston	Melerine
Bamburg	Egan	Miller
Bayham	Emerson	Muscarello
Beaullieu	Farnum	Myers
Berault	Firment	Orgeron
Billings	Fisher	Owen
Bourriaque	Fontenot	Riser
Boyer	Freiberg	Romero
Brass	Gadberry	Schamerhorn
Braud	Galle	Schlegel
Brown	Geymann	Selders
Bryant	Glorioso	St. Blanc
Butler	Hebert	Tarver
Carlson	Henry	Thomas
Carrier	Hilferty	Thompson
Carter, R.	Horton	Turner
Carter, W.	Illg	Ventrella
Carver	Jackson	Villio
Chassion	Johnson, M.	Wilder
Chenevert	Johnson, T.	Wiley
Coates	Kerner	Wright
Cox	Knox	Wyble
Crews	LaCombe	Young
Davis	LaFleur	Zeringue
Deshotel	Landry, J.	
Total - 86		

NAYS

Boyd	Larvadain	Taylor
Carpenter	Lyons	Walters
Green	Mena	Willard
Jordan	Newell	
Landry, M.	Phelps	
Total - 13		

ABSENT

Freeman	Marcelle	Moore
Hughes	McCormick	Stagni
Total - 6		

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

HOUSE BILL NO. 13—

BY REPRESENTATIVE GEYMAN AND SENATOR HENSGENS
AN ACT

To amend and reenact R.S. 39:34(C), 38(B), and 54(C) and to enact R.S. 39:33.3, relative to state finances; to provide relative to the calculation of a limit above which certain funds may be appropriated only for certain purposes; to provide relative to exceptions; to provide for definitions; to provide relative to the

authority of the governor; to provide relative to the powers and duties of the commissioner of administration; to provide relative to the powers and duties of the Revenue Estimating Conference; to provide for a special 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 Reengrossed House Bill No. 13 by Representative Geymann

AMENDMENT NO. 1

On page 1, at the end of line 17, delete "state general fund and" and insert "State General Fund (Direct)"

AMENDMENT NO. 2

On page 1, at the beginning of line 18, delete "dedicated funds can" and insert "shall"

AMENDMENT NO. 3

On page 3, at the beginning of line 5, delete "state general fund and dedicated funds" and insert "State General Fund (Direct)"

AMENDMENT NO. 4

On page 3, at the end of line 6, delete "either of the following:" and insert "any appropriations made pursuant to Subsection D of this Section."

AMENDMENT NO. 5

On page 3, delete lines 7 through 10

AMENDMENT NO. 6

On page 3, delete lines 20 through 25, and insert the following:

"(E) The limit calculated pursuant to the provisions of this Subparagraph shall not apply to the appropriation of the following state funds:

(1) Any funds originating from the federal government.

(2) Any funds being transferred among state agencies, colleges, universities, boards, or commissions.

(3) Any funds originating from self-generated collections by a state agency, college, university, board or commission.

(4) Any funds originating from a statutorily or constitutionally dedicated fund.

(5) Any funds from the Budget Stabilization Fund incorporated into the official forecast for the current fiscal year.

(6) Any funds appropriated as a result of a means of financing substitution resulting in an increase in State General Fund (Direct) to compensate for a decrease in federal funding, funds transferred from another state entity, self-generated collections, or statutorily or constitutionally dedicated funds.

(7) Any funds appropriated or allocated that are excluded from the analysis of appropriation totals in relation to the expenditure limit."

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Hensgens to Reengrossed House Bill No. 13 by Representative Geymann

AMENDMENT NO. 1

In Senate Committee Amendment No. 1 proposed by the Senate Committee on Finance and adopted by the Senate on November 19, 2024, on page 1, at the end of line 3, between "(Direct)" and the "", insert "means of finance"

AMENDMENT NO. 2

In Senate Committee Amendment No. 3 proposed by the Senate Committee on Finance and adopted by the Senate on November 19, 2024, on page 1, at the end of line 8, between "(Direct)" and the "", insert "means of finance"

AMENDMENT NO. 3

In Senate Committee Amendment No. 6 proposed by the Senate Committee on Finance and adopted by the Senate on November 19, 2024, on page 1, line 27, delete "State General Fund (Direct)" and insert "the State General Fund (Direct) means of finance"

AMENDMENT NO. 4

On page 2, line 24, between "medical" and "price", insert "care"

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

ROLL CALL

The roll was called with the following result:

YEAS

Table listing names of members voting 'YEAS' in three columns: Mr. Speaker, Adams, Amedee, Bacala, Bagley, Bamburg, Bayham, Beaulieu, Berault, Billings, Bourriaque, Boyer, Brass, Braud, Brown, Bryant, Butler, Carlson, Carrier, Carter, R., Carver, Chenevert, Coates, Cox, Crews, Davis, Deshotel, Total - 81

NAYS

Table listing names of members voting 'NAYS' in three columns: Boyd, Carpenter, LaFleur, Landry, M., Miller, Newell

Carter, W.	Larvadain	Taylor
Green	Lyons	Walters
Hughes	Marcelle	Willard
Knox	Mena	
Total - 17		

ABSENT

Chassion	McCormick	Stagni
Freeman	Moore	
Jordan	Phelps	
Total - 7		

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

Suspension of the Rules

On motion of Rep. Geymann, 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

November 22, 2024

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. 23
Returned with amendments

House Bill No. 25
Returned with amendments

Respectfully submitted,

YOLANDA J. DIXON
Secretary of the Senate

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

Rep. Geymann asked for and obtained a suspension of the rules to take up at this time the following House Bills and Joint Resolutions just returned from the Senate, with amendments to be concurred in by the House, with a view of acting on the same:

HOUSE BILL NO. 23—

BY REPRESENTATIVES GEYMANN AND ROMERO AND SENATOR HENSGENS

AN ACT

To amend and reenact R.S. 30:81(B), 83(Section heading), (A), and (B), 83.1(A)(1) and (2), (B), and (C), 84(A)(7), 85(A)(4), 86(A)(2), (B), (E)(introductory paragraph), (1), (2), and (5) through (7), (G), and (H), 87(A), (B), and (F)(1), 88(B) and (C), 88.1(C) and (D), 88.2(C), 89(C)(3), 90(Section heading), (A) through (C), and (E)(introductory paragraph) and (5), 91(B)(2)(c), and 95, to enact R.S. 30:82(16), and to repeal R.S.

30:82(3) and 83(C) through (I), relative to oilfield site restoration; to provide for the use and administration of the Oilfield Site Restoration Fund; to repeal the Oilfield Site Restoration Commission; to authorize the Natural Resources Trust Authority to administer the fund with the oversight of the State Mineral and Energy Board; to transfer functions of the commission to the trust authority; to provide definitions; to provide for the administration of federal funds for oilfield site restoration and plugging of orphan wells; to provide for the authority to execute financial agreements and instruments; to provide for the calculation of oilfield site restoration fees; to increase oilfield site restoration fees; to provide 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 Hensgens to Reengrossed House Bill No. 23 by Representative Geymann

AMENDMENT NO. 1

On page 1, line 7, after "30:82(3)" delete "and 83(C) through (I)" and insert ", 83(C) through (I), and 86(C)"

AMENDMENT NO. 2

On page 1, line 14, after "calculation" insert "and collection"

AMENDMENT NO. 3

On page 15, line 21, after "30:82(3)" delete "and 83(C) through (I)" and insert ", 83(C) through (I), and 86(C)"

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Echols	McFarland
Adams	Edmonston	McMahen
Amedee	Egan	McMakin
Bacala	Emerson	Melerine
Bagley	Farnum	Mena
Bamburg	Firment	Miller
Bayham	Fisher	Muscarello
Beaulieu	Fontenot	Myers
Berault	Freiberg	Newell
Billings	Gadberry	Orgeron
Bourriaque	Galle	Owen
Boyd	Geymann	Phelps
Boyer	Glorioso	Riser
Brass	Green	Romero
Braud	Hebert	Schamerhorn
Brown	Henry	Schlegel
Bryant	Hilferty	Selders
Butler	Horton	St. Blanc
Carlson	Hughes	Tarver
Carpenter	Illg	Taylor
Carrier	Jackson	Thomas
Carter, R.	Johnson, M.	Thompson
Carter, W.	Johnson, T.	Turner

Carver	Jordan	Ventrella
Chassion	Kerner	Villio
Chenevert	Knox	Walters
Coates	LaCombe	Wilder
Cox	LaFleur	Wiley
Crews	Landry, J.	Willard
Davis	Landry, M.	Wright
Deshotel	Larvadain	Wyble
Dewitt	Lyons	Young
Dickerson	Mack	Zeringue
Domangue	Marcelle	
Total - 101		

NAYS

Total - 0

ABSENT

Freeman	Moore
McCormick	Stagni
Total - 4	

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

HOUSE BILL NO. 25—
BY REPRESENTATIVE RISER

AN ACT

To amend and reenact R.S. 30:87(A), R.S. 39:100.116, and R.S. 47:631, 633, 633.2, 633.4(E), 645(A) and (B), and 1624(A)(1)(b), to enact R.S. 47:633.1 and 633.1.1, and to repeal R.S. 47:324 and 633.5, Part I-E of Chapter 6 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:648.21, and R.S. 47:1624(A)(2), relative to severance tax; to provide for rates of severance tax on oil and gas; to provide for computation of severance tax amounts to be imposed on oil and gas; to provide for exemptions from severance tax; to provide for dedication of certain severance tax revenues; to provide for severance tax administration; to provide for duties of the Department of Revenue and the Department of Energy and Natural Resources with respect to severance tax; to make technical changes in laws relating to severance tax; to provide for effectiveness; to provide for applicability; and to provide for related matters.

Read by title.

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

SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 25 by Representative Riser

AMENDMENT NO. 1

On page 1, line 2 after "To" delete the remainder of the line and delete lines 3 through 5, and at the beginning of line 6, delete "47:1624(A)(2)," and insert "enact R.S. 47:633(7)(e),"

AMENDMENT NO. 2

On page 1, line 8 after "tax;" delete the remainder of the line, and insert "to provide definitions; to provide for effectiveness;"

AMENDMENT NO. 3

On page 1, delete lines 9 through 12

AMENDMENT NO. 4

On page 1, delete lines 15 through 20 and insert the following:

"Section 1. R.S. 47:633(7)(e) is hereby enacted to read as follows:

§633. Rates of tax

	*	*	*
(7)	*	*	*

(e) For purposes of this Paragraph, the following terms shall have the following definitions:

(i) "Payout of well cost" shall be the cost of completing the well to the commencement of production as reflected in the well cost statement submitted to the Department of Energy and Natural Resources.

(ii) "Qualified accountant" means a certified public accountant ("CPA") who meets all of the following qualifications:

(aa) Maintains an active unrestricted original certified public accountant license.

(bb) Maintains a current Louisiana certified public accountant firm permit.

(cc) Actively participates in a Peer Review Program approved by the State Board of Certified Public Accountants of Louisiana.

(iii) "Well cost statement" means a statement issued by a qualified accountant who is unrelated to the operator and that is a report of the qualified accountant's verification of the costs of completing the well to the commencement of production. The well cost statement shall contain an opinion from the qualified accountant that the well cost statement presents fairly, in all material aspects, the costs expended to complete the well. The well cost statement shall:

(aa) Be performed in accordance with the accounting standards generally accepted in the United States.

(bb) Be addressed to the party which has engaged the qualified accountant, with a copy addressed to the operator.

(cc) Contain the qualified accountant's name, address, and telephone number.

(dd) Contain a certification that the qualified accountant is unrelated to the operator.

(ee) Be dated as of the date of completion of the qualified accountant's field work.

(ff) Contain a statement of acknowledgment by the qualified accountant that the state is relying on the well cost statement in the allowance of an exemption under the provisions of this Section.

* * *

AMENDMENT NO. 5

Delete pages 2 though 31 and on page 32 delete lines 1 through 23 and insert the following:

"Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval."

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Echols	McFarland
Adams	Edmonston	McMahen
Amedee	Egan	McMakin
Bacala	Emerson	Melerine
Bagley	Farnum	Mena
Bamburg	Firment	Miller
Bayham	Fisher	Muscarello
Beaullieu	Fontenot	Myers
Berault	Freiberg	Newell
Billings	Gadberry	Orgeron
Bourriaque	Galle	Owen
Boyd	Geymann	Phelps
Boyer	Glorioso	Riser
Brass	Green	Romero
Braud	Hebert	Schamerhorn
Brown	Henry	Schlegel
Bryant	Hilferty	Selders
Butler	Horton	St. Blanc
Carlson	Hughes	Tarver
Carpenter	Illg	Taylor
Carrier	Jackson	Thomas
Carter, R.	Johnson, M.	Thompson
Carter, W.	Johnson, T.	Turner
Carver	Jordan	Ventrella
Chassion	Kerner	Villio
Chenevert	Knox	Walters
Coates	LaCombe	Wilder
Cox	LaFleur	Wiley
Crews	Landry, J.	Willard
Davis	Landry, M.	Wright
Deshotel	Larvadain	Wyble
Dewitt	Lyons	Young
Dickerson	Mack	Zeringue
Domangue	Marcelle	
Total - 101		

NAYS

Total - 0

ABSENT

Freeman	Moore
McCormick	Stagni
Total - 4	

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

Suspension of the Rules

On motion of Rep. Michael Johnson, 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

November 22, 2024

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. 4
Returned without amendments

House Bill No. 6
Returned without amendments

Respectfully submitted,

YOLANDA J. DIXON
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. 1—
BY SENATOR MORRIS AND REPRESENTATIVE MCMAKIN
A JOINT RESOLUTION

Proposing to amend Article V, Sections 5(B), 15(A), and 16(A) of the Constitution of Louisiana, relative to jurisdiction of courts; to provide for disciplinary proceedings over attorneys from other jurisdictions concerning legal services in the state and over related unethical practices; to authorize creation of courts of limited or specialized jurisdiction; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Read by title.

Rep. Muscarello, Jr. sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Muscarello to Reengrossed Senate Bill No. 1 by Senator Morris

AMENDMENT NO. 1

Delete House Committee Amendment No. 1 by the House Committee on Civil Law and Procedure (#183).

AMENDMENT NO. 2

On page 3, delete lines 14 through 17 in their entirety and insert the following:

"Do you support an amendment granting the Louisiana Supreme Court jurisdiction to discipline out-of-state lawyers for unethical legal

practices in the state of Louisiana, and to grant the legislature the authority to establish trial courts of limited and specialized jurisdiction? (Amends Article V, Sections 5(B), 15(A) and 16(A))"

On motion of Rep. Muscarello, Jr., the amendments were adopted.

Motion

Rep. Marcelle moved to suspend the rules to allow the author of the bill an additional five minutes to debate the bill.

Rep. Mack objected.

By a vote of 42 yeas and 50 nays, the motion failed to pass.

Motion

Rep. Echols moved the previous question be ordered on the entire subject matter, which motion was agreed to.

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Dickerson	McMahan
Adams	Domangue	McMakin
Amedee	Echols	Melerine
Bacala	Edmonston	Muscarello
Bagley	Egan	Myers
Bamburg	Emerson	Orgeron
Bayham	Farnum	Owen
Beaullieu	Firment	Riser
Berault	Fontenot	Romero
Billings	Freiberg	Schamerhorn
Bourriague	Gadberry	Schlegel
Boyer	Galle	St. Blanc
Braud	Geymann	Tarver
Brown	Glorioso	Thomas
Butler	Hebert	Thompson
Carlson	Henry	Turner
Carrier	Horton	Ventrella
Carver	Illg	Villio
Chenevert	Johnson, M.	Wilder
Coates	Johnson, T.	Wiley
Cox	Kerner	Wright
Crews	LaCombe	Wyble
Davis	Landry, J.	Zeringue
Deshotel	Mack	
Dewitt	McFarland	
Total - 73		

NAYS

Boyd	Jordan	Newell
Brass	Knox	Phelps
Carpenter	LaFleur	Selders
Carter, W.	Landry, M.	Taylor
Chassion	Larvadain	Walters
Fisher	Lyons	Willard
Green	Marcelle	Young
Hughes	Mena	
Jackson	Miller	
Total - 25		

ABSENT

Bryant	Hilferty	Stagni
Carter, R.	McCormick	
Freeman	Moore	
Total - 7		

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

Rep. McMakin 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. 2—

BY SENATORS CLOUD AND MORRIS AND REPRESENTATIVE VILLIO
A JOINT RESOLUTION

Proposing to amend Article V, Section 19 of the Constitution of Louisiana, relative to special juvenile proceedings; to provide relative to crimes committed by juveniles; to allow adult prosecution for certain felony offenses specified by the legislature; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Villio to Reengrossed Senate Bill No. 2 by Senator Cloud

AMENDMENT NO. 1

On page 1, line 4, after "for" and before "specified" change "crimes" to "certain felony offenses"

AMENDMENT NO. 2

On page 2, line 8, change "any crime specified by act of the legislature" to "certain felony offenses provided by law"

AMENDMENT NO. 3

On page 2, line 25, after "which" and before "crimes" insert "felony"

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

Motion

Rep. Phelps moved to suspend the rules to grant the author of the bill an additional five minutes to debate the bill.

Rep. Mack objected.

By a vote of 41 yeas and 53 nays, the motion failed to pass.

Motion

Rep. Echols moved the previous question be ordered on the entire subject matter.

Rep. Newell objected.

Point of Order

Rep. Willard asked for a ruling from the Chair as to what the House Rules stated regarding calling the question on the entire subject matter.

Ruling of the Chair

The Chair ruled the House Rules state a member must speak in opposition of the bill being debated on the floor for another member to call the question.

By a vote of 65 yeas and 31 nays, the House agreed to order the previous question on the entire subject matter.

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Domangue	McMakin
Amedee	Echols	Melerine
Bacala	Edmonston	Muscarello
Bagley	Egan	Myers
Bamburg	Emerson	Orgeron
Bayham	Farnum	Owen
Beaullieu	Firment	Riser
Berault	Fontenot	Romero
Billings	Freiberg	Schamerhorn
Bourriaque	Gadberry	Schlegel
Boyer	Galle	St. Blanc
Braud	Geymann	Tarver
Butler	Glorioso	Thomas
Carlson	Hebert	Thompson
Carrier	Henry	Turner
Carver	Horton	Ventrella
Chenevert	Illg	Villio
Coates	Johnson, M.	Wilder
Cox	Kerner	Wiley
Crews	LaCombe	Wright
Davis	Landry, J.	Wyble
Deshotel	Mack	Zeringue
Dewitt	McFarland	
Dickerson	McMahan	
Total - 70		

NAYS

Boyd	Jordan	Newell
Brass	Knox	Phelps
Carpenter	LaFleur	Selders
Carter, W.	Landry, M.	Taylor
Chassion	Larvadain	Walters
Fisher	Lyons	Willard
Green	Marcelle	Young
Hughes	Mena	
Jackson	Miller	
Total - 25		

ABSENT

Adams	Freeman	Moore
Brown	Hilferty	Stagni
Bryant	Johnson, T.	
Carter, R.	McCormick	
Total - 10		

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

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

SENATE BILL NO. 5—

BY SENATOR MORRIS AND REPRESENTATIVE MCMAKIN
A JOINT RESOLUTION

Proposing to amend Article V, Section 22(B) of the Constitution of Louisiana, relative to judicial elections; to provide for election dates for newly-created judgeships or vacancies in office of judge; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative McMakin to Reengrossed Senate Bill No. 5 by Senator Morris

AMENDMENT NO. 1

On page 1, line 4, after "judge;" delete the remainder of the line and delete line 5 in its entirety and at the beginning of line 6 delete "appointed to fill these positions;"

AMENDMENT NO. 2

On page 2, at the end of line 9, delete the semicolon ";" and delete lines 10 and 11 in their entirety and insert a period "." and insert "No"

AMENDMENT NO. 3

On page 2, line 22, after "vacancies" delete the remainder of the line and delete line 23 in its entirety and insert a question mark "?"

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

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Dewitt	McFarland
Adams	Dickerson	McMahan
Amedee	Domangue	McMakin
Bacala	Echols	Melerine
Bagley	Edmonston	Muscarello
Bamburg	Egan	Myers
Bayham	Emerson	Orgeron
Beaullieu	Farnum	Owen
Berault	Firment	Riser
Billings	Fontenot	Romero
Bourriaque	Freiberg	Schamerhorn
Boyer	Gadberry	Schlegel
Braud	Galle	St. Blanc
Brown	Geymann	Tarver
Butler	Glorioso	Thomas
Carlson	Hebert	Thompson
Carrier	Henry	Turner
Carver	Horton	Ventrella
Chenevert	Illg	Villio
Coates	Johnson, M.	Wilder
Cox	Kerner	Wiley
Crews	LaCombe	Wright
Davis	Landry, J.	Wyble
Deshotel	Mack	Zeringue
Total - 72		

NAYS

Boyd	Jordan	Newell
Brass	Knox	Phelps
Carpenter	LaFleur	Selders
Carter, W.	Landry, M.	Taylor
Chassion	Larvadain	Walters
Fisher	Lyons	Willard
Green	Marcelle	Young
Hughes	Mena	
Jackson	Miller	
Total - 25		

ABSENT

Bryant	Hilferty	Moore
Carter, R.	Johnson, T.	Stagni
Freeman	McCormick	
Total - 8		

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

Rep. McMakin 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. Michael Johnson, the rules were suspended in order to take up and consider Petitions, Memorials, and Communications at this time.

Petitions, Memorials, and Communications

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

Message from the Senate

SIGNED SENATE BILLS AND JOINT RESOLUTIONS

November 22, 2024

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. 1, 2, 5 and 9

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

Respectfully submitted,

YOLANDA J. DIXON
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

November 22, 2024

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

I am directed by your Committee on Enrollment to submit the following report:

The following House Bills have been properly enrolled:

HOUSE BILL NO. 2—

BY REPRESENTATIVE EMERSON AND SENATOR FOIL
AN ACT

To amend and reenact R.S. 47:287.12, 287.750(I), 4302(B), 6006(A), (B)(1)(introductory paragraph), (2), and (4), (D), and (E), 6007(J)(1)(b)(i) and (c) and (2)(a), 6019(A)(1)(e), 6020(H), and 6023(I) and R.S. 51:1787(L) and 2461, to enact R.S. 47:287.71(B)(9), 287.73(C)(6), 287.744, 3204(M), 6007(J)(1)(d), and 6015(M) and R.S. 51:2399.3(C), and to repeal R.S. 17:3389, Part II of Chapter 26 of Title 25 of the Louisiana Revised Statutes of 1950, comprised of R.S. 25:1226 through 1226.6, R.S. 47:12, 34, 37, 287.73(C)(4), 287.95(H), 287.748, 287.749, 287.752, 287.755, 287.758, 287.759, 301(10)(a)(vi), Chapter 5 of Subtitle V of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:4331, R.S. 47:6005(G), 6006(F) through (H), 6008(D), 6011, 6012, 6013(D), 6014(F), 6015(L), 6016, 6016.1(N), 6017(C), 6018, 6021, 6022(L), 6025 through 6027, 6030, 6032(H), 6035 through 6037, 6041, 6104(D), 6105(B), 6106(E), and 6107(C), Chapter 22 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:1801 through 1813, R.S. 51:1932, Part VI of Chapter 39 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:2351 through 2360, Chapter 52 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3081 through 3094, Chapter 54 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3111 through 3115, and Chapter 55 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3121, relative to corporate taxation; to provide for a flat tax rate for purposes of calculating corporation income tax liability; to provide for the reduction of the rate; to provide for certain modifications to federal gross income; to establish a bonus depreciation deduction; to provide for definitions and certain limitations with respect to the bonus depreciation and amortization; to authorize the promulgation of rules and regulations; to provide for the termination of certain credits claimed against corporation income tax liability; to provide relative to the motion picture production tax credit; to provide relative to the research and development tax credit; to provide relative to the tax credit for rehabilitation of historic structures; to provide for credit caps; to repeal certain tax exemptions, deductions, and credits; to repeal provisions relative to determination of location of movables for purposes of determining apportioned income for certain businesses; to repeal a sales tax exclusion for certain purchases by motion picture production companies; to repeal the corporate tax apportionment program; to repeal expired requirements for certain legislative committees to review certain tax credits; to provide for applicability; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 3—

BY REPRESENTATIVE EMERSON AND SENATOR FOIL
AN ACT

To amend and reenact R.S. 47:287.750(E)(1), 6005(C)(1), 6006(A) and (B)(1)(introductory paragraph), (2), and (4), 6006.1(A), (B)(introductory paragraph), (1), (3), and (4), and (C), 6008(A), 6013(A), 6014(A), (B), and (C)(1) and (3) through (5), 6015(B)(1) and (2), (C)(3)(a) and (d)(i), (D)(2)(introductory paragraph), and (K), 6017(A), 6018(B), (D)(introductory paragraph), and (E), 6019(A)(1)(a)(i) and (3)(a) and (b)(ii)(aa) and (dd)(I), 6020(D)(2)(a) and (3)(a) and (d)(i), 6022(E)(1)(a), (b), and (c)(introductory paragraph), 6028(C)(introductory paragraph) and (D)(1) and (2), 6032(A) and (D), 6033(C)(introductory paragraph) and (D)(1) and (2), 6036(C)(1)(a)(introductory paragraph) and (I)(2)(a)(i) and (b),

6105(A), 6107(A) and (B), and 6108(A) and (B)(introductory paragraph), (1), (3), and (4) and R.S. 51:1787(A)(2)(a) and (b) and (G) and 2399.3(A)(1) and (3)(a) and (d)(i) and to repeal Chapter 5 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:601 through 618, and R.S. 47:3204(H)(1), (I)(1)(a), and (J)(1) and 4305(B)(1), relative to corporation taxes; to repeal the corporation franchise tax; to repeal provisions relative to the application, administration, collection, and payment of the corporation franchise tax; to repeal the automatic corporation franchise tax rate reduction under certain circumstances; to repeal provisions relative to corporations not subject to the corporation franchise tax; to provide with respect to tax credits applicable against corporation franchise tax; to provide for applicability; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 4—
BY REPRESENTATIVE MCFARLAND
AN ACT

To appropriate funds and to make certain reductions from certain sources to be allocated to the designated agencies and purposes in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for Fiscal Year 2024-2025; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 5—
BY REPRESENTATIVE BACALA AND SENATOR EDMONDS AND REPRESENTATIVES ADAMS, AMEDEE, BAGLEY, BAMBURG, BAYHAM, BEAULLIEU, BERAULT, BILLINGS, BOURRIQUE, BOYD, BOYER, BRASS, BRAUD, BROWN, BRYANT, BUTLER, CARLSON, CARRIER, WILFORD CARTER, CARVER, CHASSION, CHENEVERT, COATES, COX, CREWS, DAVIS, DEVILLIER, DEWITT, DICKERSON, DOMANGUE, ECHOLS, EDMONSTON, EGAN, EMERSON, FARNUM, FIRMENT, FISHER, FONTENOT, FREIBERG, GADBERRY, GLORIOSO, GREEN, HEBERT, HENRY, HILFERTY, HORTON, ILLG, JACKSON, MIKE JOHNSON, TRAVIS JOHNSON, KERNER, KNOX, LACOMBE, LAFLEUR, JACOB LANDRY, LARVADAIN, LYONS, MACK, MARCELLE, MCFARLAND, MCMAHEN, MCMAKIN, MELERINE, MENA, MILLER, MUSCARELLO, MYERS, OWEN, RISER, ROMERO, SCHAMERHORN, SCHLEGEL, SELDERS, ST. BLANC, TAYLOR, THOMAS, THOMPSON, TURNER, VENTRELLA, VILLIO, WALTERS, WILDER, WILEY, WILLARD, WYBLE, AND YOUNG AND SENATORS ABRAHAM, ALLAIN, BARROW, BASS, BOUDREAUX, BOUIE, CARTER, CATHEY, CLOUD, CONNICK, COUSSAN, DUPLESSIS, FESI, FIELDS, FOIL, HARRIS, HENRY, HENSGENS, HODGES, JACKSON-ANDREWS, JENKINS, KLEINPETER, LAMBERT, LUNEAU, MCMATH, MIGUEZ, MILLER, MIZELL, MORRIS, OWEN, PRESSLY, PRICE, REESE, SEABAUGH, STINE, TALBOT, WHEAT, AND WOMACK

AN ACT

To enact R.S. 17:418.1 and 3996(B)(89), relative to the compensation of teachers and other school employees; to require public school systems to provide a salary increase to certain personnel; to provide relative to the amount of the increase; to provide relative to retirement costs; to provide for a funding mechanism; to provide for object and function codes for personnel salary increases; to provide for compliance; to provide for payments to personnel who are on an approved leave of absence; to provide for definitions; to provide for effectiveness; and to provide for related matters.

HOUSE BILL NO. 6—
BY REPRESENTATIVE BEAULLIEU
AN ACT

To provide for a special statewide election to be held on March 29, 2025, for the purpose of submitting proposed constitutional amendments to the electors of the state; to provide for the conduct of such election; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 8—
BY REPRESENTATIVE BRASS AND SENATOR JENKINS
AN ACT

To amend and reenact R.S. 47:301(3)(a), (4)(introductory paragraph), (a) through (e), and (h), (5), (7)(a), (9), (10)(a)(i), (12), (13)(a), (15), (18)(a)(i) and (d)(i), (19), and

(29)(x)(introductory paragraph) and (ix), 302(A), (B), (K)(1) and (2), (U), and (V)(1)(introductory paragraph), (a), and (b)(introductory paragraph), 303(A)(2) and (3)(a) and (G), 303.1(A) and (B)(1)(introductory paragraph) and (c) and (2)(b), 304(B), 305(E), 305.10(A) and (C) through (E), 305.14(A)(1)(a) and (5), 305.38, 305.53(A), 306.5(A)(1) and (2)(c), 307(A) through (C), 309(A)(1), 309.1(B)(1) and (2)(b) and (D), 310(A), 312, 314, 315(A) and (B)(1), 315.3(A), 315.5(A), (B)(3), and (C)(1)(c), 321(A) and (B), 321.1(A) and (B), 331(A) and (B), 337.3(A), and 340.1(A)(3) and (5) and R.S. 51:1286(B), to enact R.S. 47:301(10)(c)(ii)(cc) and (jj), (18)(a)(v), (32), (33), and (34), 301.3, and 305.5, and to repeal R.S. 47:301(16)(h) and (p) and (23), relative to sales and use taxes; to provide for the levy of sales and use taxes on certain digital products and services; to provide for the rates of such taxes; to provide for definitions; to provide relative to exclusions and exemptions from sales and use taxes; to provide relative to administration of sales and use taxes; to provide relative to tax collection and enforcement; to provide for liability for collection and payment of certain sales and use taxes; to provide for record keeping and reporting; to provide for sourcing; to provide for certain limitations and requirements; to provide for effectiveness; to provide for applicability; and to provide for related matters.

HOUSE BILL NO. 10—
BY REPRESENTATIVE WRIGHT
AN ACT

To amend and reenact R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 47:301(3), (4)(i) through (k), (6), (7), (8), (10), (13), (14), (16), (18), and (23) through (30), 301.1(A)(introductory paragraph), (B)(2)(b) through (d), (C)(2)(b), (D), and (E), 302(D), 303(B)(introductory paragraph), (1)(introductory paragraph) and (b)(introductory paragraph), (3)(b)(ii), and (4), (D)(1), (E), and (F), 303.1(B)(5), 304(A), 305(A), (B), (C), (D)(1), and (E) through (I), 305.2 through 305.4, 305.6 through 305.8, 305.10(F), 305.13, 305.20(A), (C), and (D), 305.39, 305.50(B) through (D), 305.72(C), 305.73(B) through (D), 305.75, 306.5(B), 318(A), 321(A) and (C), 321.1(A), (B), and (C), 322, 331(A) through (C), 332, 337.2(C)(2) and (4)(a) and (b)(i)(aa)(II) and (bb)(II), 337.4(B)(6) and (7), 337.6(B), 337.8(B), 337.13(A), 463.8(B)(1)(b) and (3), and 6001(A), and R.S. 51:1286, to enact R.S. 47: 301(4)(l), 301.3, 301.4, 301.5, 305(J), 305.5, 305.12, and 305.72(D) through (F), and to repeal Part V of Chapter 3 of Title 40, comprised of R.S. 40:582.1 through 582.7, R.S. 47:9, 301(4)(m) and (n) and (31), 301.1(B)(2)(e) and (f) and (F), 301.2, 302(F) through (J), (L) through (T), and (X) through (CC), 305(D)(3) through (6), 305.9, 305.14 through 305.18, 305.24 through 305.26, 305.28, 305.30, 305.33, 305.36, 305.37, 305.40 through 305.44, 305.46, 305.47, 305.49, 305.50(E) and (F), 305.52 through 305.54, 305.56 through 305.65, 305.67, 305.68, 305.70, 305.71, 305.73(A)(5) and (6), (E), and (F), 305.74, 305.76 through 305.80, 306(A)(3), (6), and (7), and (D), 315.1 through 315.3, 315.5, 321(E) through (Q), 321.1(E), (F), (I), and (J), 331(F) through (W), 337.2(A)(2) and (B)(3)(e) through (h), 337.4(B)(4) and (8), 337.5(A)(1)(e), 337.10.1 through 337.10.2, 337.11.1, 337.11.2, 337.11.4, 337.18(A)(3), 337.23(C)(1)(a)(ii), 338.1(B), 340(G)(6)(d), 6003, and 6040, and Chapter 10 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:1301 through 1316, relative to sales and use taxes; to provide for the rate of the sales and use tax; to provide for sales and use tax exclusions, exemptions, credits, and rebates; to provide for the applicability of certain exclusions, exemptions, credits, and rebates to sales and use taxes levied by the state and certain other political subdivisions; to provide with respect to compensation for certain dealers for collecting and remitting sales and use taxes; to provide for the administration and sourcing of certain sales; to provide for the the sourcing of certain bundled transactions; to provide for certain requirements

and limitations; to repeal the Louisiana Tax Free Shopping Program; to repeal certain sales and use tax exclusions, exemptions, credits, and rebates; to provide for applicability; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 11—
BY REPRESENTATIVE DESHOTEL
AN ACT

To amend and reenact R.S. 47:1703, 1703.1(A), 1705(B)(1)(a) and (b)(i), (2)(a), (b), (c)(i)(introductory paragraph) and (ii), (d), and (D), 1707 through 1708, 1710, 1712, 1713(B), 1714(introductory paragraph), (1), and (6), 1715(introductory paragraph), (1), and (6), and 1716 and to enact R.S. 47:1702(12) through (15) and 1717 through 1720, relative to ad valorem taxation; to provide for definitions; to provide for classification of property; to provide for valuation of property; to provide for reappraisal of property; to provide for a special assessment level; to provide for ad valorem taxation; to provide for the administration of ad valorem taxation; to provide for ad valorem tax exemptions; to provide for requirements and limitations; to provide for the adjustment of millages; to provide for the reduction of the fair market value percentage of certain property under certain circumstances; to provide for requirements and limitations; to provide for ad valorem tax assessors; to authorize and direct the Louisiana State Law Institute to re-designate certain provisions; to provide for effectiveness; and to provide for related matters.

HOUSE BILL NO. 12—
BY REPRESENTATIVE DESHOTEL
AN ACT

To amend and reenact R.S. 17:3801(A) and (C) and 3802(A)(1), R.S. 30:86(A)(1) and 2483(B) through (E), R.S. 39:94(A), (B), and (C)(5), 98.1, 98.2(A) and (E), 98.3(A) and (C)(introductory paragraph), 98.4(A) and (F), 100.112, 100.116(A)(introductory paragraph), (1) through (3), (10), (12), and (B), and 100.161(B)(3), R.S. 48:77(A), R.S. 49:214.5.4(B) through (J), and R.S. 56:639.8(C) and (E)(1), to enact R.S. 30:86(I) through (K) and 2483(F) and (G), R.S. 39:100.118, and R.S. 56:639.8(H), and to repeal R.S. 17:3801 through 3805, R.S. 30:86(C), and R.S. 39:97, 98.3(C) and (E), 100.112, 100.116(A)(4), (9), (11), and (13), (C), and (D), R.S. 49:214.5.4(K), and R.S. 56:639.8(E)(3), relative to finances of the state; to provide for certain treasury funds; to provide for the transfer, deposit, and use, as specified, of monies in certain treasury funds and accounts; to provide for the investment of certain treasury funds and accounts; to repeal certain treasury funds and accounts; to provide for effectiveness; and to provide for related matters.

HOUSE BILL NO. 13—
BY REPRESENTATIVE GEYMAN AND SENATORS BASS, CATHEY, CLOUD, EDMONDS, FESI, HENRY, HENSGENS, HODGES, KLEINPETER, MIGUEZ, MILLER, PRESSLY, SEABAUGH, STINE, AND WOMACK
AN ACT

To amend and reenact R.S. 39:34(C), 38(B), and 54(C) and to enact R.S. 39:33.3, relative to state finances; to provide relative to the calculation of a limit above which certain funds may be appropriated only for certain purposes; to provide relative to exceptions; to provide for definitions; to provide relative to the authority of the governor; to provide relative to the powers and duties of the commissioner of administration; to provide relative to the powers and duties of the Revenue Estimating Conference; to provide for a special effective date; and to provide for related matters.

HOUSE BILL NO. 23—
BY REPRESENTATIVES GEYMAN AND ROMERO AND SENATOR HENSGENS
AN ACT

To amend and reenact R.S. 30:81(B), 83(Section heading), (A), and (B), 83.1(A)(1) and (2), (B), and (C), 84(A)(7), 85(A)(4),

86(A)(2), (B), (E)(introductory paragraph), (1), (2), and (5) through (7), (G), and (H), 87(A), (B), and (F)(1), 88(B) and (C), 88.1(C) and (D), 88.2(C), 89(C)(3), 90(Section heading), (A) through (C), and (E)(introductory paragraph) and (5), 91(B)(2)(c), and 95, to enact R.S. 30:82(16), and to repeal R.S. 30:82(3), 83(C) through (I), and 86(C), relative to oilfield site restoration; to provide for the use and administration of the Oilfield Site Restoration Fund; to repeal the Oilfield Site Restoration Commission; to authorize the Natural Resources Trust Authority to administer the fund with the oversight of the State Mineral and Energy Board; to transfer functions of the commission to the trust authority; to provide definitions; to provide for the administration of federal funds for oilfield site restoration and plugging of orphan wells; to provide for the authority to execute financial agreements and instruments; to provide for the calculation and collection of oilfield site restoration fees; to increase oilfield site restoration fees; to provide an effective date; and to provide for related matters.

HOUSE BILL NO. 25—
BY REPRESENTATIVE RISER
AN ACT

To enact R.S. 47:633(7)(e), relative to severance tax; to provide for rates of severance tax on oil and gas; to provide for computation of severance tax amounts to be imposed on oil and gas; to provide for exemptions from severance tax; to provide for definitions; to provide for effectiveness; and to provide for related matters.

Respectfully submitted,

STEPHANIE HILFERTY
Chairwoman

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

Privileged Report of the Committee on Enrollment

November 22, 2024

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 Joint Resolutions have been properly enrolled:

HOUSE BILL NO. 7—
BY REPRESENTATIVE EMERSON AND SENATOR FOIL
A JOINT RESOLUTION

Proposing to revise Article VII of the Constitution of Louisiana, relative to revenue and finance; to provide with respect to the power of taxation including limitations thereon; to require uniformity with respect to certain local and state tax measures; to provide with respect to assessment of property and other items of taxation; to provide with respect to remittance of some or all of certain tax revenues to local entities; to provide with respect to rates of taxation; to provide with respect to dedication of certain revenue; to provide with respect to bonded indebtedness including limitations thereon; to provide with respect to the Interim Emergency Board; to provide with respect to the State Bond Commission; to provide with respect to deposit of monies received by the state or its instrumentalities; to provide with respect to the Bond Security and Redemption Fund; to provide with respect to expenditure of state revenues; to provide with respect to the Revenue Estimating Conference;

to provide with respect to appropriations; to provide with respect to deficits; to provide with respect to budgets; to provide with respect to publication of certain data; to provide with respect to the Budget Stabilization Fund; to provide with respect to the Transportation Trust Fund including subfunds thereof; to provide with respect to the Coastal Protection and Restoration Fund; to provide for establishing certain classes of trusts and funds in the state treasury; to provide with respect to designation of certain trusts and funds in the state treasury as a member of such classes; to provide with respect to the Louisiana Education Quality Trust Fund including subfunds thereof; to provide with respect to the Mineral Revenue Audit and Settlement Fund; to provide with respect to the Oilfield Site Restoration Fund; to provide with respect to the Oil Spill Contingency Fund; to provide with respect to the Millennium Trust and any funds within it; to provide with respect to the Louisiana Fund; to provide with respect to the Artificial Reef Development Fund; to provide with respect to the legislature's authority to take certain actions; to provide with respect to the Hospital Stabilization Formula and Fund; to provide with respect to the Louisiana Medical Assistance Trust Fund and any accounts therein; to provide with respect to the Revenue Stabilization Trust Fund; to provide with respect to the Conservation Fund; to provide with respect to public access to certain revenue and expenditure information; to provide with respect to investment of certain monies; to provide with respect to things of value; to provide with respect to cooperative endeavors; to provide with respect to prior obligations regarding things of value; to provide with respect to release or extinguishment of certain obligations; to provide with respect to taxes; to require transfer of certain assets to the Teachers' Retirement System of Louisiana; to provide with respect to the authority of the Teachers' Retirement System of Louisiana regarding calculation of system liabilities and required funding; to provide with respect to use by certain political subdivisions of certain revenues to provide a salary increase for certain personnel; to provide with respect to valuation of property for tax purposes; to provide with respect to treatment of certain property, income, or things of value for tax purposes; to provide with respect to tax liability; to provide with respect to reduction or elimination of tax liability in certain circumstances; to provide with respect to certain payments to political subdivisions; to provide with respect to invalidation or impairment of certain taxes or obligations; to provide with respect to millage rates; to provide with respect to tax assessors; to provide with respect to tax sales; to provide with respect to liens and privileges; to provide with respect to the Revenue Sharing Fund; to provide with respect to the Louisiana Unclaimed Property Permanent Trust Fund; to make technical and conforming changes; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Respectfully submitted,

STEPHANIE HILFERTY
Chairwoman

The above Joint Resolutions 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 Secretary of State in accordance with the rules of the House.

Message from the Senate

RELATIVE TO ADJOURNMENT

November 22, 2024

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

I am directed to inform your honorable body that the Senate has finished its business and is ready to adjourn *sine die*.

Respectfully submitted,

YOLANDA J. DIXON
Secretary of the Senate

Leave of Absence

Rep. Stagni - 1 day

Adjournment

On motion of Rep. Thompson, at 3:18 P.M., the House agreed to adjourn *sine die*.

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

MICHELLE D. FONTENOT
Clerk of the House

ANGELA S. SMITH
Assistant Clerk of the House / Journal Clerk

