

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

SEVENTH 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

Wednesday, November 13, 2024

The House of Representatives was called to order at 3:13 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	Egan	McMakin
Adams	Emerson	Melerine
Amedee	Farnum	Mena
Bacala	Firment	Miller
Bagley	Fisher	Muscarello
Bamburg	Fontenot	Myers
Bayham	Freiberg	Newell
Beaullieu	Gadberry	Orgeron
Berault	Galle	Owen
Billings	Geymann	Phelps
Bourriaque	Glorioso	Riser
Boyd	Green	Romero
Boyer	Hebert	Schamerhorn
Brass	Henry	Schlegel
Braud	Hilferty	Selders
Brown	Horton	St. Blanc
Bryant	Hughes	Stagni
Butler	Illg	Tarver
Carlson	Jackson	Taylor
Carpenter	Johnson, M.	Thomas
Carrier	Jordan	Thompson
Carver	Kerner	Turner
Chassion	Knox	Ventrella
Chenevert	LaCombe	Villio
Coates	LaFleur	Walters
Cox	Landry, J.	Wilder
Crews	Landry, M.	Wiley
Davis	Larvadain	Willard
Deshotel	Lyons	Wright
Dewitt	Mack	Wyble
Dickerson	Marcelle	Young
Domangue	McCormick	Zeringue

Echols
Edmonston
Total - 100

McFarland
McMahan

The Speaker announced that there were 100 members present and a quorum.

Prayer

Prayer was offered by Rep. Domangue.

Pledge of Allegiance

Rep. Lyons 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 12, 2024, was adopted.

**House Bills and Joint Resolutions on
Third Reading and Final Passage**

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

HOUSE BILL NO. 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(F), 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.

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Motion

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

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.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Brass to Engrossed House Bill No. 8 by Representative Brass

AMENDMENT NO. 1

On page 10, line 27, after "new product" and before the comma "," insert "or taxable service"

AMENDMENT NO. 2

On page 10, line 28, after "new product" and before the period "." insert "or taxable service"

AMENDMENT NO. 3

On page 11, line 1, after "new product" and before "if the" insert "or taxable service"

AMENDMENT NO. 4

On page 11, line 2, after "new product" and before the period "." insert "or taxable service"

AMENDMENT NO. 5

On page 23, between lines 13 and 14, insert the following:

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

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

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Emerson to Engrossed House Bill No. 8 by Representative Brass

AMENDMENT NO. 1

On page 59, delete lines 17 through 21, and insert the following:

"Section 5. This Act shall take effect and become operative if and when the Act which originated as House Bill No. 1 of this 2024 Third Extraordinary Session of the Legislature is enacted and becomes effective."

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

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

ROLL CALL

The roll was called with the following result:

YEAS

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

NAYS

Amedee	Jordan	Newell
Boyd	Landry, M.	Phelps
Carpenter	Larvadain	Stagni
Davis	Lyons	Taylor
Green	Marcelle	Willard
Hilferty	McCormick	
Hughes	Mena	
Total - 19		

ABSENT

Brown	Chassion	Johnson, T.
Carter, W.	Freeman	Moore
Total - 6		

The Chair declared the above bill, having received a two-thirds vote of the elected members, was finally passed.

The title of the above bill was read and adopted.

Rep. Brass 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.

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, 110.116(A)(introductory paragraph), (1) through (3), (10), (12), and (B), and 100.161(B)(3), R.S. 49:214.5.4(B) and (E)(1), 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(B), (C)(4), and (F), R.S. 30:86(C), and R.S. 39:97, 98.3(E), and 100.116(A)(4), (9), (11), and (13), (C), and (D), 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 the issuance of bonds; to provide for the powers of the state bond commission; to provide for effectiveness; and to provide for related matters.

Read by title.

Rep. Horton, on behalf of the Legislative Bureau, sent up floor amendments which were read as follows:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Horton on behalf of the Legislative Bureau to Engrossed House Bill No. 12 by Representative Deshotel

AMENDMENT NO. 1

On page 9, line 26, at the beginning of the line, change "Subparagraph" to "Paragraph"

AMENDMENT NO. 2

On page 15, line 19, following "(7)" and before "mutual" change "Open end" to "Open-end" and following "funds," and before "mutual" change "closed end" to "closed-end"

AMENDMENT NO. 3

On page 16, line 23, at the end of the line, change "exchange traded" to "exchange-traded"

AMENDMENT NO. 4

On page 23, line 23, following "(vii)" and before "mutual", change "Open end" to "Open-end" and following "funds," and before "mutual", change "closed end" to "closed-end"

AMENDMENT NO. 5

On page 24, line 26, at the end of the line, change "exchange traded" to "exchange-traded"

AMENDMENT NO. 6

On page 29, line 5, following "Subsection B" and before "." insert "of this Section"

AMENDMENT NO. 7

On page 29, line 6, following "Subsection E" and before "and" change "herein" to "of this Section"

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

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Deshotel to Engrossed House Bill No. 12 by Representative Deshotel

AMENDMENT NO. 1

On page 1, delete line 9 in its entirety and insert: "100.116(A)(4), (9), (11), and (13), (C), and R.S. 49:214.5.4 (K)(D), and R.S. 56:639.8(E)(3), relative to finances of the state;"

AMENDMENT NO. 2

On page 29, between lines 27 and 28, insert the following:

"Section 8. R.S. 56:639.8(E)(3) is hereby repealed in its entirety."

AMENDMENT NO. 3

On page 29, at the beginning of line 28, delete "Section 8." and insert "Section 9."

AMENDMENT NO. 4

On page 30, at the beginning of line 1, delete "Section 9." and insert "Section 10."

AMENDMENT NO. 5

On page 30, at the beginning of line 5, delete "Section 10." and insert "Section 11."

AMENDMENT NO. 6

On page 30, at the beginning of line 8, delete "Section 11." and insert "Section 12."

AMENDMENT NO. 7

On page 30, at the beginning of line 12, delete "Section 12." and insert "Section 13."

AMENDMENT NO. 8

On page 30, at the beginning of line 18, delete "Section 13." and insert "Section 14."

AMENDMENT NO. 9

On page 30, at the beginning of line 23, delete "Section 14. Section 9" and insert "Section 15. Section 10"

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AMENDMENT NO. 10

On page 30, at the beginning of line 24, delete "Section 15. Section 8" and insert "Section 16. Section 9"

AMENDMENT NO. 11

On page 30, at the beginning of line 25, delete "Section 16." and insert "Section 17."

AMENDMENT NO. 12

On page 31, at the beginning of line 1, delete "Section 17.(A)" and insert "Section 18.(A)"

AMENDMENT NO. 13

On page 31, at the beginning of line 2, delete "10, 11, and 13 through 15" and insert "11, 12, and 14 through 16"

AMENDMENT NO. 14

On page 31, line 6, delete "Section 12" and insert "Sections 8 and 13"

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

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Deshotel to Engrossed House Bill No. 12 by Representative Deshotel

AMENDMENT NO. 1

On page 1, delete line 5 in its entirety and insert "100.112, 100.116(A)(introductory paragraph), (1) through (3), (10), (12), and (B)."

AMENDMENT NO. 2

On page 1, delete line 8 in its entirety and insert: "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,"

AMENDMENT NO. 3

On page 1, line 13, after "and accounts;" delete the remainder of the line in its entirety and at the beginning of line 14 delete "state bond commission;"

AMENDMENT NO. 4

On page 8, delete line 17 in its entirety and insert: "(C)(5), 98.1, 98.2(A) and (E), 98.3(A) and (C)(introductory paragraph), 98.4(A), 100.116(A)(introductory paragraph), (1) through (3), (10), (12), and (B), and"

AMENDMENT NO. 5

On page 14, delete lines 7 through 10 in their entirety and at the beginning of line 11 delete "or state-chartered credit unions." and insert the following:

"(1) Time certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana, savings accounts or shares of savings and loan associations and savings banks, as defined by R.S. 6:703(16) and (17), or share accounts and share certificate accounts of federally or state-chartered credit unions issuing time certificates of deposit, issued for the state treasurer under this authority. For those funds determined under prudent judgment of the

state treasurer to be made available for investment in time certificates of deposit, the rate of interest paid by the banks shall be determined by rules and regulations adopted and promulgated by the state treasurer. Competitive bidding may be used to establish the rate of interest on fifty percent or less of the amount determined to be available as of that date for investment in time certificates of deposit. Those financial institutions bidding on time certificates of deposit shall meet the financial criteria established by rules and regulations adopted and promulgated by the state treasurer. At the time of investment, the interest rate under the provisions of this Subsection shall be a rate not less than the prevailing market interest rate on direct obligations of the United States Treasury with a similar length of maturity."

AMENDMENT NO. 6

On page 14, at the end of line 12, insert the following "bank, savings bank, or"

AMENDMENT NO. 7

On page 16, line 2, after "and" and before "are" insert "which"

AMENDMENT NO. 8

On page 17, line 1, after "Nothing in this" and before "shall" delete "Subparagraph" and insert "Paragraph"

AMENDMENT NO. 9

On page 22, at the beginning of line 7, delete "(3)(a)" and insert "(3)"

AMENDMENT NO. 10

On page 22, delete lines 11 through 14 in their entirety and at the beginning of line 15 delete "or state-chartered credit unions." and insert the following:

"(i) Time certificates of deposit of any bank domiciled or having a branch office in the state of Louisiana, savings accounts or shares of savings and loan associations and savings banks, as defined by R.S. 6:703(16) and (17), or share accounts and share certificate accounts of federally or state-chartered credit unions issuing time certificates of deposit, issued for the state treasurer under this authority. For those funds determined under prudent judgment of the state treasurer to be made available for investment in time certificates of deposit, the rate of interest paid by the banks shall be determined by rules and regulations adopted and promulgated by the state treasurer. Competitive bidding may be used to establish the rate of interest on fifty percent or less of the amount determined to be available as of that date for investment in time certificates of deposit. Those financial institutions bidding on time certificates of deposit shall meet the financial criteria established by rules and regulations adopted and promulgated by the state treasurer. At the time of investment, the interest rate under the provisions of this Subsection shall be a rate not less than the prevailing market interest rate on direct obligations of the United States Treasury with a similar length of maturity."

AMENDMENT NO. 11

On page 22, at the end of line 16, insert the following "bank, savings bank, or"

AMENDMENT NO. 12

On page 25, line 4, after "this" and before "shall" delete "Subparagraph" and insert "Item"

AMENDMENT NO. 13

On page 25, delete lines 7 through 23 in their entirety

AMENDMENT NO. 14

On page 26, line 4, after "shall" and before "for" delete "only be used" and insert "be used only"

AMENDMENT NO. 15

On page 29, line 17, after "for the" and before "designing," delete "sitting," and insert "siting."

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

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Zeringue to Engrossed House Bill No. 12 by Representative Deshotel

AMENDMENT NO. 1

On page 1, line 6, delete "R.S. 49:214.5.4(B) and (E)(1)," and insert "R.S. 49:214.5.4(B) through (D), (E)(1), (F), (G)(introductory paragraph), (H), (I)(1), and (J),"

AMENDMENT NO. 2

On page 1, delete line 9 in its entirety and insert "100.116(A)(4), (9), (11), and (13), (C), and (D), and R.S. 49:214.5.4(K), relative to finances of the state;"

AMENDMENT NO. 3

On page 20, at the end of line 19, delete "Article" and at the beginning of line 20 delete "VII, Section 10-2 17 of the Constitution of Louisiana and"

AMENDMENT NO. 4

On page 27, line 24, after "Section 5." delete the remainder of the line in its entirety and insert "R.S. 49:214.5.4(B) through (D), (E)(1), (F), (G)(introductory paragraph), (H), (I)(1), and (J) are hereby amended and reenacted to read"

AMENDMENT NO. 5

On page 28, delete lines 12 through 18 in their entirety, and insert the following:

C. After making the allocations provided for in Subsection B of this Section, the treasurer shall then deposit in and credit to the Coastal Protection and Restoration Fund ~~any~~ an amount of mineral revenues ~~that may be necessary to ensure that a total of equal to twenty-five million dollars, which shall be adjusted by an amount equal to 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 is deposited into such fund for the fiscal year from this source;~~ provided that the balance of the fund which consists of mineral revenues from severance taxes, royalty payments, bonus payments, or rentals shall not exceed the amount provided in Subsection F ~~E~~ of this Section.

D. ~~After making the allocations and deposits as provided for in Subsections B and C of this Section, the treasurer shall deposit in and credit to the fund as follows:~~

~~(1) Two percent of the mineral revenues received in excess of the allocations provided for in Subsections B and C of this Section. The treasurer shall reduce the deposit made pursuant to this~~

~~Paragraph by the amount of deposits made pursuant to Paragraphs (2) and (3) of this Subsection:~~

~~(2) Ten million dollars of the mineral revenues in excess of six hundred million dollars which remain after the allocations provided for in Subsection B of this Section are made by the treasurer.~~

~~(3) Ten million dollars of the mineral revenues in excess of six hundred fifty million dollars which remain after the allocations provided in Subsection B of this Section are made by the treasurer.~~

~~E.~~ (1) Subject to Article VII, Sections 9(B) and 10-1 Section 13(B) of the Constitution of Louisiana, in each fiscal year, the federal revenues that are received by the state generated from Outer Continental Shelf energy production, including but not limited to oil and gas activity, wind energy, solar energy, tidal energy, wave energy, geothermal energy, and other alternative or renewable energy production or sources, and eligible, as provided by federal law, to be used for the purposes provided in this Subsection shall be deposited and credited by the treasurer to the Coastal Protection and Restoration Fund.

* * *

~~F.~~ E. The money in the fund shall be invested as provided by law and any earnings realized on investment of money in the fund shall be deposited in and credited to the fund. Revenues derived from integrated coastal protection programs, projects, or activities shall be deposited in and credited to the fund. Money from other sources, such as donations, appropriations, or dedications, may be deposited in and credited to the fund; however, the balance of the fund which, exclusive of federal revenues received as provided for in Subsection ~~E~~ D of this Section and state revenues as provided in Subsection ~~K~~ J of this Section, consists of mineral revenues from severance taxes, royalty payments, bonus payments, or rentals shall not exceed five hundred million dollars. Any unexpended money remaining in the fund at the end of the fiscal year shall be retained in the fund.

~~G.~~ F. The money in the Coastal Protection and Restoration Fund is subject to appropriations by the legislature for the purposes of integrated coastal protection. The money in the fund may be used only for those projects and programs which are consistent with the statement of intent, R.S. 49:214.1, and the annual plan as it pertains to the integrated coastal protection and may include but not be limited to the following purposes:

* * *

~~H.~~ G. As used in this Section, the term "balance of the fund" shall mean those monies in the fund which have not been expended or obligated under the plan approved pursuant to R.S. 49:214.5.3, or otherwise obligated in accordance with law.

~~I.~~ H. (1) Any monies received by the state for violations pursuant to section 311 of the Federal Water Pollution Control Act, 33 U.S.C. 1321; R.S. 30:2025(E)(1) and (2); and R.S. 30:2001 et seq., including R.S. 30:2071 et seq., associated with the Deepwater Horizon oil spill that began on April 20, 2010, shall be deposited and credited by the treasurer to the Coastal Protection and Restoration Fund for integrated coastal protection efforts, including coastal restoration, hurricane protection, and improving the resiliency of the Louisiana Coastal Area affected by the Deepwater Horizon oil spill.

* * *

~~J.~~ I. The authority is authorized to create one or more construction or project funds within the Coastal Protection and Restoration Fund, into which may be deposited the proceeds of any bonds or other debt obligations of the authority. Such construction or project funds may be maintained by the authority or any fiduciary appointed in connection with the authority only for the purpose or

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purposes for which such bonds or other debt obligations are issued. Funds held in any such construction or project fund shall not be subject to the other requirements of this Section.

~~K. J.~~(1) Subject to Article VII, ~~Sections 9(B) and 10.1~~ Section 13(B) of the Constitution of Louisiana, in each fiscal year, the revenues that are 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, shall be deposited and credited by the treasurer to the Coastal Protection and Restoration Fund.

AMENDMENT NO. 6

On page 29, at the end of line 26, delete "and"

AMENDMENT NO. 7

On page 29, line 27 after "(13), (C), " and before "are" delete "and (D)" and insert "and (D), and R.S. 49:214.5.4(K)"

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

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Domangue	McMakin
Adams	Echols	Melerine
Amedee	Edmonston	Muscarello
Bacala	Egan	Myers
Bagley	Emerson	Orgeron
Bamburg	Farnum	Owen
Bayham	Firment	Riser
Beaullieu	Fontenot	Romero
Berault	Freiberg	Schamerhorn
Billings	Gadberry	Schlegel
Bourriaque	Galle	St. Blanc
Boyer	Geymann	Stagni
Brass	Glorioso	Tarver
Braud	Hebert	Thomas
Butler	Henry	Thompson
Carlson	Hilferty	Turner
Carrier	Horton	Ventrella
Carver	Illg	Villio
Chenevert	Johnson, M.	Wilder
Coates	Kerner	Wiley
Cox	LaCombe	Wright
Crews	Landry, J.	Wyble
Davis	Mack	Young
Deshotel	McCormick	Zeringue
Dewitt	McFarland	
Dickerson	McMahan	
Total - 76		

NAYS

Boyd	LaFleur	Newell
Carpenter	Landry, M.	Phelps
Fisher	Larvadain	Taylor
Green	Lyons	Walters
Hughes	Marcelle	Willard
Jordan	Mena	
Total - 17		

ABSENT

Brown	Chassion	Knox
Bryant	Freeman	Miller

Carter, R.	Jackson	Moore
Carter, W.	Johnson, T.	Selders
Total - 12		

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. Deshotel 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.

HOUSE BILL NO. 21—

BY REPRESENTATIVES BOURRIAQUE AND CREWS
AN ACT

To enact R.S. 47:306.6, relative to sales and use taxes; to require the secretary of the Department of Revenue to annually estimate state taxes collected on sales of aviation fuel; to require monies collected from the avails of aviation fuel taxes to be used for certain purposes; to provide for certain calculations; to require the secretaries of the Department of Revenue and the Department of Transportation and Development to enter into certain agreements; to require the Joint Legislative Committee on the Budget to review and approve certain agreements; to provide for reporting requirements and limitations; to provide for termination of certain requirements; to provide for an effective date; and to provide for related matters.

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Deshotel to Engrossed House Bill No. 21 by Representative Bourriaque

AMENDMENT NO. 1

On page 1, at the end of line 19, delete "purposes." and insert "purposes; however, no portion of such monies shall be disbursed to any airport that does not clearly indicate on its property the designated ramp space for public use within its published airport directory or diagram."

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

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

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Edmonston	McMahan
Adams	Egan	McMakin
Amedee	Emerson	Melerine
Bacala	Farnum	Mena
Bagley	Firment	Miller
Bamburg	Fisher	Muscarello
Bayham	Fontenot	Myers
Beaullieu	Freiberg	Newell
Berault	Gadberry	Orgeron
Billings	Galle	Owen
Bourriaque	Geymann	Phelps
Boyd	Glorioso	Riser
Boyer	Green	Romero
Brass	Hebert	Schamerhorn
Braud	Henry	Schlegel

Brown	Hilferty	Selders
Bryant	Horton	St. Blanc
Butler	Hughes	Stagni
Carlson	Illg	Tarver
Carpenter	Jackson	Thomas
Carrier	Johnson, M.	Thompson
Carter, R.	Jordan	Turner
Carver	Kerner	Ventrella
Chassion	Knox	Villio
Chenevert	LaCombe	Walters
Coates	LaFleur	Wilder
Cox	Landry, J.	Wiley
Crews	Landry, M.	Willard
Davis	Larvadain	Wright
Deshotel	Lyons	Wyble
Dewitt	Mack	Young
Dickerson	Marcelle	Zeringue
Domangue	McCormick	
Echols	McFarland	

Total - 100

NAYS

Total - 0

ABSENT

Carter, W.	Johnson, T.	Taylor
Freeman	Moore	

Total - 5

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. Bourriaque 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.

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(F), 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.

Called from the calendar.

Read by title.

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Emerson to Engrossed House Bill No. 2 by Representative Emerson

AMENDMENT NO. 1

On page 5, at the end of line 13, before the period "." insert "as in effect on January 1, 2024"

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

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative LaFleur to Engrossed House Bill No. 2 by Representative Emerson

AMENDMENT NO. 1

On page 1, line 10, after "6011," and before "6013(D)," delete "6012(F)," and insert "6012,"

AMENDMENT NO. 2

On page 9, line 5, after "6011," and before "6013(D)," delete "6012(F)," and insert "6012,"

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

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

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Phelps to Engrossed House Bill No. 2 by Representative Emerson

AMENDMENT NO. 1

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

"Section 5. The Department of Economic Development shall annually report to the legislature the number of new businesses that have begun operating in the state from the enactment of this Act until 2028."

AMENDMENT NO. 2

On page 9, line 18, change "Section 5." to "Section 6."

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

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

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7th Day's Proceedings - November 13, 2024

ROLL CALL

The roll was called with the following result:

YEAS

Mr. Speaker	Domangue	McMakin
Adams	Echols	Melerine
Amedee	Edmonston	Miller
Bacala	Egan	Muscarello
Bagley	Emerson	Myers
Bamburg	Farnum	Orgeron
Bayham	Firment	Owen
Beaullieu	Fisher	Riser
Berault	Fontenot	Romero
Billings	Freiberg	Schamerhorn
Bourriague	Gadberry	Schlegel
Boyer	Galle	St. Blanc
Brass	Geymann	Stagni
Braud	Glorioso	Tarver
Butler	Hebert	Thomas
Carlson	Henry	Thompson
Carrier	Hilferty	Turner
Carter, R.	Horton	Ventrella
Carver	Illg	Villio
Chenevert	Johnson, M.	Wilder
Coates	Kerner	Wiley
Cox	LaCombe	Wright
Crews	Landry, J.	Wyble
Davis	Mack	Young
Deshotel	McCormick	Zeringue
Dewitt	McFarland	
Dickerson	McMahan	
Total - 79		

NAYS

Boyd	Knox	Newell
Bryant	LaFleur	Phelps
Carpenter	Landry, M.	Taylor
Chassion	Larvadain	Walters
Green	Lyons	Willard
Hughes	Marcelle	
Jordan	Mena	
Total - 19		

ABSENT

Brown	Jackson	Selders
Carter, W.	Johnson, T.	
Freeman	Moore	
Total - 7		

The Chair declared the above bill was finally passed.

The title of the above bill was read and adopted.

Rep. Emerson 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.

Suspension of the Rules

On motion of Rep. Beaullieu, the rules were suspended in order to take up and consider Reports of Committees at this time.

Reports of Committees

The following reports of committees were received and read:

Report of the Committee on
House and Governmental Affairs

November 13, 2024

To the Speaker and Members of the House of Representatives:

I am directed by your Committee on House and Governmental Affairs to submit the following report:

House Bill No. 6, by Beaullieu
Reported favorably. (12-0)

GERALD "BEAU" BEAULLIEU, IV
Chairman

Suspension of the Rules

Rep. Beaullieu moved to suspend the rules to take up House Bill No. 6 which was contained in the report on the same day it was received.

Rep. Willard objected.

By a vote of 77 yeas and 17 nays, the rules were suspended.

House Bills and Joint Resolutions on Second Reading Reported by Committee

The following House Bills and Joint Resolutions on second reading reported by committee were taken up and acted upon as follows:

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.

Read by title.

Reported favorably by the Committee on House and Governmental Affairs.

Under the rules, the above bill was ordered engrossed and recommitted to the Committee on Appropriations.

Suspension of the Rules

On motion of Rep. Geymann, the rules were suspended in order to take up and consider Reports of Committees at this time.

Reports of Committees

The following reports of committees were received and read:

Report of the Committee on
Natural Resources and Environment

November 13, 2024

To the Speaker and Members of the House of Representatives:

I am directed by your Committee on Natural Resources and Environment to submit the following report:

House Bill No. 23, by Geymann
Reported with amendments. (12-0)

House Bill No. 24, by Geymann
Reported with amendments. (13-0)

BRETT F. GEYMAN
Chairman

Suspension of the Rules

On motion of Rep. Geymann, the rules were suspended in order to take up House Bills contained in the committee report at this time.

House Bills and Joint Resolutions on Second Reading Reported by Committee

The following House Bills and Joint Resolutions on second reading reported by committee were taken up and acted upon as follows:

HOUSE BILL NO. 23—

BY REPRESENTATIVE GEYMAN AND SENATOR HENSGENS
AN ACT

To amend and reenact R.S. 30:81(B), 83(F)(2) and (6), 83.1(B)(3) through (5), 86(A)(2), (E)(introductory paragraph), (1), and (6), and (H), and 87(A), (B), and (F)(1), relative to oilfield site restoration; to provide for the use and administration of the Oilfield Site Restoration Fund; to provide for the authority of the Oilfield Site Restoration Commission; to authorize the Natural Resources Trust Authority to direct activity of the commission with the oversight of the State Mineral and Energy Board; 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 on behalf of the commission; 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.

Reported with amendments by the Committee on Natural Resources and Environment.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Natural Resources and Environment to Original House Bill No. 23 by Representative Geymann

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 30:81(B)," delete the remainder of the line and delete line 3 in its entirety and insert the following in lieu thereof:

"83(Section heading), (A), and (H), 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(B) through (G) and (I),"

AMENDMENT NO. 2

On page 1, line 5, after "to" delete "provide for the authority of" and insert "repeal"

AMENDMENT NO. 3

On page 1, at the beginning of line 7, delete "direct activity of the commission" and insert in lieu thereof "administer the fund"

AMENDMENT NO. 4

On page 1, line 8, after "Board;" insert "to transfer functions of the commission to the trust authority; to provide definitions;"

AMENDMENT NO. 5

On page 1, line 10, after "instruments" and before "to provide" delete "on behalf of the commission"

AMENDMENT NO. 6

On page 1, line 14, after "R.S. 30:81(B)," delete the remainder of the line and delete lines 15 and 16 in their entirety and insert the following in lieu thereof:

"83(Section heading), (A), and (H), 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 are hereby amended and reenacted and R.S. 30:82(16) is hereby enacted to read as follows:

AMENDMENT NO. 7

On page 2, delete lines 5 through 29 in their entirety and insert the following in lieu thereof:

"§82. Definitions

As used in this Part, the following terms shall have the meanings ascribed to them in this Section, unless the context or use clearly indicates otherwise:

* * *

(16) "Trust authority" means the Natural Resources Trust Authority established pursuant to R.S. 36:356.1.

§83. ~~Oilfield Site Restoration Commission~~ site restoration; administration by the Department of Energy and Natural Resources

A. ~~The Oilfield Site Restoration Commission is hereby created within the office of the secretary of the Department of Energy and Natural Resources. The commission shall have the power to sue and be sued and shall be domiciled in the parish of East Baton Rouge. Venue for any suit brought by or against the commission shall be in the Nineteenth Judicial District Court. The Natural Resources Trust Authority, under the direction of the secretary and subject to oversight by the State Mineral and Energy Board pursuant to R.S. 36:356.1, is authorized to perform the following functions related to oilfield site restoration:~~

(1) Approve and evaluate a priority list for site restoration annually.

(2) Pledge the revenues available to fund authorized purposes and to secure the issuance of bonds to fund such purposes provided in R.S. 30:83.1, provided that annual debt service shall not be in excess of fifty percent of the pledged revenues estimated to be received in the calendar year the bonds are issued.

(3) Approve lists of contractors acceptable to conduct site assessment and site restoration.

(4) Approve a cooperative endeavor agreement between the trust authority and an organization seeking to assist with plugging orphaned wells in order to alleviate the burden on operators in meeting financial security requirements.

(5) Review administration of site restoration activities and review the adequacy of site restoration assessments and reopen the funding needs and arrangements for site-specific trust accounts every four years. However, unless the oilfield site is transferred from one party to another after the adoption of a standard for evaluation,

site-specific trust accounts established prior to the adoption of a standard for evaluation by the Department of Energy and Natural Resources, office of conservation shall not be reassessed if the operator of record provides to the office on an annual basis, utilizing the methodology in use at the time that the site-specific trust account was established, proof that the security is adequate to ensure proper closure of the wells upon completion of activity.

(6) Provide general administration and management of the Oilfield Site Restoration Fund, funds collected from financial security instruments previously tied to a specific well or wells that have since been plugged or are otherwise not tied to a specific well or wells, and all site-specific trust accounts.

(7) Perform any function authorized by this Part or which is consistent with its purpose and not otherwise assigned by this Part to the secretary or assistant secretary.

* * *

H. B. The Department of Energy and Natural Resources shall adopt rules and regulations, in accordance with the Administrative Procedure Act, to implement the provisions of this Part and to provide for procedures for site assessments and restoration.

* * *

§83.1. Authorization of bonds

A.(1) An issuer is authorized to issue bonds pursuant to the provisions of R.S. 9:2341 through 2347 for the benefit of the ~~commission~~ trust authority, at the direction of the secretary, to raise funds for authorized purposes in accordance with the provisions of this Section and the constitutional and statutory provisions governing the issuance of bonds by such entities.

(2) The bonds may be secured by an irrevocable pledge and dedication of revenues of the ~~commission~~ trust authority, at the direction of the secretary, which shall consist of all monies deposited in the fund pursuant to R.S. 30:86(D), collected, derived, or received from the oilfield site restoration fees and penalties imposed pursuant to R.S. 30:87 or any other lawfully available revenues, if any, to the extent appropriated, provided that annual debt service shall not be in excess of fifty percent of the pledged revenues estimated to be received in the calendar year the bonds are issued, but shall not include site-specific trust account monies as identified in R.S. 30:86(D)(6) and 88. The bonds of the issuer shall be revenue bonds payable solely from the above-described sources, to the extent appropriated and released from the state, and such pledge shall not constitute a pledge of the full faith and credit of the state.

* * *

B.(1) When any bonds have been issued and secured in accordance with the provisions of this Section, neither the ~~commission~~ trust authority, nor the department, nor the state, nor any other entity may act to impair any obligation or contract for the benefit of the holders of the bonds or discontinue or decrease any fee, penalties, or other revenue in anticipation of the collection of which the bonds have been issued until all of the bonds have been retired as to principal and interest or irrevocable provision otherwise made for their complete redemption and payment in principal, interest, and redemption premium, if any, and the complete payment of all amounts due under the trust agreement pursuant to which the bonds are issued.

(2) Any pledge of revenues for the security of the bonds shall be valid and binding from the time the pledge is made and shall be subject to the lien of such pledge without any physical delivery thereof or further act, and the lien of any such pledge shall be valid and binding against all parties having claims of any kind in tort, contract, or otherwise against the state, the department, or the

~~commission~~ trust authority whether or not such parties have notice thereof. Any trust agreement by which a pledge is created need not be filed or recorded."

AMENDMENT NO. 8

On page 3, line 2, after "authorized" and before "to execute" delete "on behalf of the commission"

AMENDMENT NO. 9

On page 3, delete line 11 in its entirety and at the beginning of line 12, delete "the commission" and insert the following in lieu thereof:

"(4) At the direction of the secretary, the ~~commission~~ trust authority"

AMENDMENT NO. 10

On page 3, delete lines 15 and 16 in their entirety and insert the following in lieu thereof:

"(5) The department and, at the direction of the secretary, the ~~commission~~ trust authority is authorized to enter into any and all"

AMENDMENT NO. 11

On page 3, between lines 19 and 20, insert the following:

"C. Notwithstanding any provision of law to the contrary, any revenues received by the ~~commission~~ trust authority pledged to the repayment of any bonds issued in accordance with this Section may be collected and disbursed as set forth in the documents providing for the issuance of the bonds or other related documents.

§84. Powers of the secretary

A. The powers of the secretary shall include without limitation the power to do the following:

* * *

(7) The secretary shall maintain all oversight, supervisory, and fiscal responsibility imposed under the provisions of this Part which are not specifically conferred upon the ~~commission~~ trust authority.

* * *

§85. Powers of the assistant secretary

A. The powers of the assistant secretary shall include without limitation the power to do the following, subject to the supervision of the secretary:

* * *

(4) Modify funding requirements of site-specific trust accounts either upon recommendation of the ~~commission~~ trust authority, the secretary, or upon his own determination, based upon changes in operation, site conditions, or trust account status."

AMENDMENT NO. 12

On page 4, between lines 7 and 8, insert the following:

"B. The funds received shall be placed in the special trust fund in the custody of the state treasurer to be used only in accordance with this Part and shall not be placed in the general fund. The funds provided to the ~~commission~~ trust authority pursuant to this Section shall at all times be and remain the property of the ~~commission~~ trust authority. The funds shall be used only for the purposes set forth in

this Part and for no other governmental purposes. Except for the pledge of the revenues provided in R.S. 30:83.1, it is the intent of the legislature that this fund and its increments shall remain intact and inviolate. Any interest or earnings of the fund shall be credited only to the fund."

AMENDMENT NO. 13

On page 4, line 17, after "on behalf of the" delete the remainder of the line and at the beginning of line 18, delete "secretary or the Natural Resources Trust Authority," and insert "trust authority"

AMENDMENT NO. 14

On page 4, delete lines 20 and 21 in their entirety and insert the following in lieu thereof:

"(2) Upon approval of the ~~commission~~ trust authority, the administration of this Part by the department in an amount not to exceed nine hundred fifty thousand dollars each fiscal year. Amounts expended pursuant to Paragraph (4) of this Subsection shall not count towards the administrative expenditure limitation.

* * *

(5) Any costs associated with response to any emergency as provided in R.S. 30:6.1 unless directed by the ~~commission~~ trust authority not to expend monies in the fund pursuant to Subsection G of this Section. The department shall seek to recover from the responsible party any monies disbursed and spent from the fund for any emergency as defined in R.S. 30:6.1 within six months of the initial expenditure for such emergency.

(6) Upon approval of the ~~commission~~ trust authority, up"

AMENDMENT NO. 15

On page 5, at the beginning of line 1, delete "commission" and insert "trust authority"

AMENDMENT NO. 16

On page 5, delete line 3 and insert the following in lieu thereof:

"(7) Except for the costs of administration of this Part by the Department of Energy and Natural Resources not exceeding the limitations set by the United States Congress or administering federal agency for the federal funds appropriated or granted, the monies deposited into the fund pursuant to Paragraphs (D)(9), (10), and (11) of this Section shall be used only for the purposes of assessing and restoring orphan oilfield sites. Notwithstanding any other requirements in this Part, the monies may be expended by the secretary through a contract entered into under any competitive process authorized by Title 38 or 39 of the Louisiana Revised Statutes of 1950. The contract may be awarded to any qualified party whether or not the party is on the approved list of contractors acceptable to conduct site assessment and restoration by the ~~commission~~ trust authority.

* * *

G. Upon declaration of an emergency as defined in R.S. 30:6.1, the assistant secretary shall notify the ~~commission~~ trust authority and the State Mineral and Energy Board of the declared emergency. ~~A meeting of the commission shall be held within ninety days after the emergency declaration. At such meeting, the commission~~ Upon notification, the trust authority, in consultation with the State Mineral and Energy Board, may direct that no monies in the fund be disbursed or spent for response activity related to the emergency declaration."

AMENDMENT NO. 17

On page 5, line 12, after "condensate" insert "as provided in this Section"

AMENDMENT NO. 18

On page 5, line 22, after "fee" delete the remainder of the line and insert "for each thousand" and on line 23, after "feet" insert "as provided in this Section"

AMENDMENT NO. 19

On page 6, line 2, after "(1)" and before "Full" delete "(a)"

AMENDMENT NO. 20

On page 6, line 7, delete the period "." and insert "(a)"

AMENDMENT NO. 21

On page 6, delete lines 16 and 17 in their entirety and insert the following in lieu thereof:

"~~cent per thousand cubic feet~~ as follows:

(i) The fee shall be three-tenths of one cent per thousand cubic feet if the price of gas is at or below two dollars and fifty cents per thousand cubic feet.

(ii) The fee shall be four-tenths of one cent per thousand cubic feet if the price of gas is above two dollars and fifty cents and at or below four dollars and fifty cents per thousand cubic feet.

(iii) The fee shall be five-tenths of one cent per thousand cubic feet if the price of gas is above four dollars and fifty cents per thousand cubic feet.

* * *

§88. Oilfield site trust accounts

* * *

B. In the event the parties to a transfer elect to establish a site-specific trust account under this Section, the assistant secretary shall require an oilfield site restoration assessment to be made to determine the site restoration requirements existing at the time of the transfer, or at the time the site-specific trust account is established. The oilfield site restoration assessment shall be conducted by approved site assessment contractors appearing on a list approved by the ~~commission~~ trust authority or acceptable to the ~~commission~~ trust authority. The oilfield site restoration assessment shall specifically detail site restoration needs and shall provide an estimate of the site restoration costs needed to restore the oilfield site based on the conditions existing at the time of transfer, or at the time the site-specific trust account is established.

C. The party or parties to the transfer shall, based upon the site restoration assessment, propose a funding schedule which will provide for the site-specific trust account. The funding schedule shall consider the uniqueness of each transfer, acquiring party, and oilfield site. Funding of the site-specific trust account shall include some contribution to the account at the time of transfer and at least quarterly payments to the account. Cash or bonds in a form and of a type acceptable to the assistant secretary, or any combination thereof, may also be considered for funding. The assistant secretary shall monitor each trust account to assure that it is being properly funded. The funds in each trust account shall remain the property of the ~~commission~~ trust authority.

* * *

§88.1. Oilfield site trust accounts for orphaned wells

* * *

C. Site restoration assessment. When establishing a site-specific trust account under this Section, the assistant secretary shall require an oilfield site restoration assessment to be made to determine the site restoration requirements existing at the time the site-specific trust account is established. The oilfield site restoration assessment shall be conducted by approved site assessment contractors appearing on a list approved by the commission trust authority or acceptable to the commission trust authority. The oilfield site restoration assessment shall specifically detail the site's restoration needs and shall provide an estimate of the restoration costs needed to restore the oilfield site based on the conditions existing at the time the site-specific trust account is established.

D. Trust account monitoring. The assistant secretary shall monitor each trust account to assure that it is being properly funded. The funds in each trust account shall remain the property of the commission trust authority. In the event that the site-specific trust account is not funded through the payment of the severance tax due the state for a period of greater than six months from the date of first production following designation of the well as part of an orphaned oilfield site, the assistant secretary shall require financial security in accordance with the office of conservation's rules and regulations.

* * *

§88.2. Orphan well rework program

* * *

C. Trust account monitoring. The assistant secretary shall monitor each trust account to assure that it is being properly funded. The funds in each trust account shall remain the property of the commission trust authority. If the site-specific trust account is not funded through the payment of amounts equal to the severance tax that would otherwise be due the state for a period of greater than six months from the date of first production following designation of the well as part of an orphaned oilfield site, the assistant secretary shall require financial security in accordance with this Subtitle and the rules and regulations adopted pursuant to this Subtitle including the exceptions provided in R.S. 30:4(R).

* * *

§89. Non-orphan site restoration

* * *

C. For sites restored pursuant to Subsections A and B of this Section, after site restoration has been completed and approved by the assistant secretary, funds from the site-specific trust account will be disbursed as follows:

* * *

(3) If the funds in the site-specific trust account are depleted prior to the payment of all site restoration costs, and if the assistant secretary subsequently declares that oilfield site to be an orphaned oilfield site and upon approval of the commission trust authority, the Oilfield Site Restoration Fund shall contribute the balance of the restoration costs for that orphaned oilfield site.

* * *

§90. Commission's Natural Resources Trust Authority annual report to the legislature

A. The commission trust authority shall submit to the Senate Committee on Natural Resources, the House Committee on Natural

Resources and Environment, and the Senate Committee on Environmental Quality before March first an annual report that reviews the extent to which the fund has enabled the commission trust authority to better protect the environment and enhance the income of the Oilfield Site Restoration Fund.

B. The commission trust authority shall generate a three-year plan which comprehensively addresses a balanced restoration of all oilfield sites in the state. The three-year plan shall include an inventory of all wells by classification, a timetable for implementation and completion of site restoration activities and set forth other goals and objectives of the commission trust authority. The commission trust authority will annually review the status of its three-year plan and shall generate successive three-year plans as needed.

C. The assistant secretary shall furnish the commission trust authority with semiannual reports that review the efforts of the assistant secretary to assure proper and timely cleanup, closure, and restoration of oilfield sites.

* * *

E. The commission's trust authority's annual report to the legislature shall include:

* * *

(5) A report on the progress of the commission's trust authority's three-year plan.

* * *

§91. Orphaned oilfield sites

* * *

B.

* * *

(2)

* * *

(c) In the event that a lienholder is not properly notified as provided in this Paragraph, any claim by the holder or holders against the commission trust authority, Department of Energy and Natural Resources, office of conservation, or the contractors for the value of the salvaged property shall be limited to the actual cash value of the salvaged property at the time of salvage.

* * *

§95. No inference of liability on the part of the state

A. Nothing in this Part shall establish or create any liability or responsibility on the part of the commission trust authority or the state of Louisiana to pay any costs associated with site restoration from any sources other than the fund created by R.S. 30:86 or the funds established in connection with the issuance of bonds on behalf of the commission trust authority, at the direction of the secretary, pursuant to R.S. 30:83.1 nor shall the commission trust authority or the state of Louisiana have any liability or responsibility to make any payments for costs associated with site restoration if the trust created herein is insufficient to do so.

B. The secretary, assistant secretary, the commission trust authority, or their agents, on proper identification, may enter the land of another for purposes of site assessment or restoration.

C. The ~~commission~~ trust authority, the secretary, and the assistant secretary, and their agents, are not liable for any damages arising from an act or omission if the act or omission is part of a good faith effort to carry out the purpose of this Part.

D. No party contracting with the Department of Energy and Natural Resources, office of conservation, or the ~~commission~~ trust authority under the provisions of this Part shall be deemed to be a public employee or an employee otherwise subject to the provisions of Parts I through IV of Chapter 15 of Title 42 of the Louisiana Revised Statutes of 1950.

Section 2. R.S. 30:82(3), 83(B) through (G) and (I) are hereby repealed in their entirety.

Section 3. The Louisiana State Law Institute is hereby authorized and directed to alphabetize and renumber the definitions contained in R.S. 30:82 and to correct any cross-references to the renumbered paragraphs if necessary, consistent with the provisions of this Act."

AMENDMENT NO. 22

On page 6, at the beginning of line 18, change "Section 2." to "Section 4."

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

On motion of Rep. Geymann, the bill, as amended, was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 24— BY REPRESENTATIVE GEYMAN AND SENATOR HENSGENS AN ACT

To amend and reenact R.S. 30:124(B), 125, 126(A), 127(A)(introductory paragraph), (B)(introductory paragraph), (C), and (H), 128(A), 129(B)(3), 148.3, and 209(4)(b) and to enact R.S. 30:124(G) and 148.10, relative to leasing of state property for energy-related purposes; to provide for the authority of the State Mineral and Energy Board; to classify lease payments for purposes of federal estate law; to increase fees and deposits collected by the State Mineral and Energy Board and the office of mineral resources; to provide relative to applications for the lease of state property; to provide for the transfer or assignment of leases; to limit the prohibition on offering more than five thousand acres of state property for lease; to provide for minimum royalty, continuing security, and Pugh clauses in mineral leases on state property; to provide for applicability of laws regarding the lease of state property for storage and transportation facilities; to provide for the distribution of revenue collected by the office of mineral resources under operating agreements; to provide an effective date; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Natural Resources and Environment.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Natural Resources and Environment to Original House Bill No. 24 by Representative Geymann

AMENDMENT NO. 1

On page 1, line 3, after "(C)," and before "and (H)" insert "(E),"

AMENDMENT NO. 2

On page 1, line 9, after "leases;" delete the remainder of the line and on line 10, delete "more than five thousand acres of state property for lease" and insert "to provide for limitations of acreage on state property for lease"

AMENDMENT NO. 3

On page 1, line 18, after "(C)," and before "and (H)" insert "(E),"

AMENDMENT NO. 4

On page 4, between lines 24 and 25, insert the following:

"E. If all written bids are rejected, the board may immediately offer for competitive bidding a lease upon all or any designated part of the land advertised, upon terms appearing most advantageous to the state. This offering shall be subject to the board's right to reject any and all bids. No lease shall be for more than five thousand acres, except leases for wind energy production which shall not exceed twenty-five thousand acres. No lease for solar energy production shall exceed thirty-five acres. Where a lease provides for delay rental, the annual rental shall not be for less than one-half the cash bonus. All lands shall be accurately described in a lease.

* * *

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

On motion of Rep. Geymann, the bill, as amended, was ordered engrossed and passed to its third reading.

Suspension of the Rules

On motion of Rep. Emerson, the rules were suspended in order to take up and consider Reports of Committees at this time.

Reports of Committees

The following reports of committees were received and read:

Report of the Committee on
Ways and Means

November 13, 2024

To the Speaker and Members of the House of Representatives:

I am directed by your Committee on Ways and Means to submit the following report:

House Bill No. 9, by Riser
Reported with amendments. (16-2)

House Bill No. 10, by Wright
Reported with amendments. (16-2)

House Bill No. 25, by Riser
Reported with amendments. (17-0)

JULIE EMERSON
Chairman

Suspension of the Rules

Rep. Emerson moved to suspend the rules to take up House Bills contained in the committee report at this time.

Rep. Willard objected.

By a vote of 72 yeas and 18 nays, the rules were suspended.

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House Bills and Joint Resolutions on Second Reading Reported by Committee

The following House Bills and Joint Resolutions on second reading reported by committee were taken up and acted upon as follows:

HOUSE BILL NO. 9—

BY REPRESENTATIVE RISER

AN ACT

To amend and reenact R.S. 47:301(14)(introductory paragraph), to enact R.S. 47:301(4)(f)(iv), 301.3, and 1603(D), and to repeal R.S. 47:301(14)(a) through (k) and (29)(x)(viii), relative to sales and use tax; to provide for definitions; to provide for sales and use tax on certain services; to provide for certain exemptions from sales and use tax; to provide for effectiveness; to provide for applicability; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 9 by Representative Riser

AMENDMENT NO. 1

On page 1, line 3, after "47:301(4)(f)(iv)" and before "and to repeal" delete "and 301.3," and insert a comma "," and "301.3, and 1603(D),"

AMENDMENT NO. 2

On page 1, line 10, after "R.S. 47:301(4)(f)(iv)" and before "are hereby" delete "and 301.3" and insert a comma "," and "301.3, and 1603(D)"

AMENDMENT NO. 3

On page 2, line 26, after "suite," and before "condominium," insert "hotel,"

AMENDMENT NO. 4

On page 2, delete line 29 in its entirety and insert the following:

"(a) New construction or reconstruction.

(b) Residential or commercial remodeling.

(c) Industrial facility remodeling."

AMENDMENT NO. 5

On page 3, at the beginning of line 1, change "(b)" to "(d)"

AMENDMENT NO. 6

On page 3, at the beginning of line 4, change "(c)" to "(e)"

AMENDMENT NO. 7

On page 3, at the beginning of line 13, change "(d)" to "(f)"

AMENDMENT NO. 8

On page 3, line 15, after "depreciated" and before "Generally" delete "under" and insert "as required by"

AMENDMENT NO. 9

On page 3, line 17, after "depreciated" and before "under" insert "for federal income tax purposes"

AMENDMENT NO. 10

On page 3, at the beginning of line 19, change "(e)" to "(g)"

AMENDMENT NO. 11

On page 3, at the beginning of line 21, change "(f)" to "(h)"

AMENDMENT NO. 12

On page 3, at the beginning of line 26, change "(g)" to "(i)"

AMENDMENT NO. 13

On page 4, at the beginning of line 1, change "(h)" to "(j)"

AMENDMENT NO. 14

On page 4, at the beginning of line 3, change "(i)" to "(k)"

AMENDMENT NO. 15

On page 4, at the beginning of line 7, change "(j)" to "(l)"

AMENDMENT NO. 16

On page 4, line 15, after "means" and before "brokering," insert "providing,"

AMENDMENT NO. 17

On page 4, line 16, after "use of" delete the remainder of the line and delete line 17 in its entirety and insert "a taxable service provided for in Paragraph (B)(1) or (B)(2) of this Section."

AMENDMENT NO. 18

On page 4, between lines 20 and 21, insert the following:

"(6) "Industrial facility remodeling" means an improvement to a manufacturing or processing production unit in a petrochemical refinery or chemical plant that provides increased capacity in the production unit. For purposes of this Paragraph, "increased capacity" means the capability to produce additional products or services, as measured by units per hour or units per year, or to produce a new product or service.

AMENDMENT NO. 19

On page 4, at the beginning of line 21, change "(6)" to "(7)"

AMENDMENT NO. 20

On page 5, at the beginning of line 1, change "(7)" to "(8)"

AMENDMENT NO. 21

On page 5, at the beginning of line 6, change "(8)" to "(9)"

AMENDMENT NO. 22

On page 5, at the beginning of line 10, change "(9)" to "(10)"

AMENDMENT NO. 23

On page 6, at the beginning of line 5, change "(10)" to "(11)"

AMENDMENT NO. 24

On page 6, at the beginning of line 9, delete "(11)(a) "Remodeling"" and insert "(12)(a) "Residential or commercial remodeling""

AMENDMENT NO. 25

On page 6, line 11, after "property" and before "that may" insert a comma "," and "other than an industrial facility."

AMENDMENT NO. 26

On page 6, at the beginning of line 23, change "(12)" to "(13)"

AMENDMENT NO. 27

On page 6, at the beginning of line 27, change "(13)" to "(14)"

AMENDMENT NO. 28

On page 7, delete lines 3 through 7 in their entirety

AMENDMENT NO. 29

On page 7, line 11, after "2-B" and before the comma "," insert "of this Subtitle"

AMENDMENT NO. 30

On page 9, delete lines 3 and 4 in their entirety and insert the following:

"(14) Delivery, shipping, freight, and transportation services associated with or arising by reason of a taxable sale or purchase of tangible personal property, digital product, or services when charged by the retailer for the preparation and delivery of an item to a location designated by the consumer, and which constitutes part of the cost price as defined by R.S. 47:301(3) or sales price as defined by R.S. 47:301(13). Delivery, shipping, freight, and transportation services shall be sourced in the same manner as the underlying taxable sale or purchase of the tangible personal property, digital product, or service."

AMENDMENT NO. 31

On page 9, line 8, after "include" and before "the following" delete "but not be limited to"

AMENDMENT NO. 32

On page 9, after line 28, insert the following:

"(v) Services to replace, alter, modify, or upgrade an existing industrial facility, where there is no increased capacity. For purposes of this Item, "increased capacity" means the capability to produce additional products or services, as measured by units per hour or units per year, or to produce a new product or service."

AMENDMENT NO. 33

On page 10, delete lines 1 through 3 in their entirety and insert the following:

"(b) Immovable property repair, maintenance, and installation services shall not include any of the following:

(i) Any service used to fulfill an immovable property contract as defined in this Section.

(ii) Any installation defined in this Section as a capital improvement.

(iii)(aa) Maintenance services provided as part of a scheduled, periodic shutdown of all or a part of industrial facility operations in order to perform work necessary to sustain or support safe, efficient, continuous operations, or to prevent the decline, failure, lapse, or deterioration of equipment in the facility if the charge for labor is separately stated to the purchaser. Services to modify, upgrade, repair or restore immovable property shall not qualify for the exclusion provided in this Subparagraph regardless of whether the work is scheduled or periodic.

(bb) To qualify for the exclusion provided for in this Subparagraph, the maintenance shall be anticipated and designated to occur within a given time period, production level, or production volume and shall be ongoing or continual, occurring at intervals of time, production level, or production volume that are reasonably predictable. Deviations from the designated time period, production level, or production volume due to a force majeure shall not disqualify the maintenance from the exclusion provided for in this Subparagraph if the deviation is reasonable and is a direct result of the force majeure.

(iv)(aa) The labor to repair immovable property within a disaster area if the property is damaged by the condition or occurrence that caused the area to be declared a disaster area and the charge for the labor is separately stated to the customer.

(bb) For purposes of this Item, "disaster area" means a geographic area in which a disaster or emergency has been declared by the governor pursuant to R.S. 29:724 or by the President of the United States pursuant to 42 U.S.C. 5141."

AMENDMENT NO. 34

On page 12, at the beginning of line 2, after "(33)" and before "Repairs," insert "(a)"

AMENDMENT NO. 35

On page 12, between lines 9 and 10, insert the following:

"(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."

AMENDMENT NO. 36

On page 13, delete line 5 in its entirety and insert "(45)(a) Cable television services,"

AMENDMENT NO. 37

On page 13, between lines 7 and 8, insert the following:

"(b) A provider of the services listed in Subparagraph (a) of this Paragraph shall be allowed a credit against the sales tax imposed by a political subdivision as provided in Subsection C of this Section."

AMENDMENT NO. 38

On page 13, delete lines 8 through 10 in their entirety and insert the following:

"(46) Warranty agreements, extended warranty agreements, and service contracts, including service contract agreements between the contract provider and the purchaser where the"

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AMENDMENT NO. 39

On page 13, between lines 19 and 20, insert the following:

"C.(1) A provider of the services described in Paragraph (B)(45) of this Section shall be entitled to a credit for the local franchise tax on its gross receipts from cable service and video service. The credit shall be equal to the amount of local franchise tax payable to a political subdivision pursuant to an ordinance adopted in accordance with R.S. 45:1366 and passed through to subscribers.

(2) To apply the credit, the service provider shall collect tax from its subscribers at the combined state and local applicable rate less the rate of the local franchise tax payable on its gross receipts for cable and video service.

* * *

§1603. Waiver of penalty for delinquent filing or delinquent payment

* * *

D. The secretary shall waive any penalty assessed against a person pursuant to R.S. 47:1602 or 1604.1 due to the failure to properly collect or report sales and use tax imposed on a service which was not taxable prior to February 1, 2025. The provisions of this Subsection shall not apply to any of the following:

(1) Any person who is required to report and remit sales and use tax prior to February 1, 2025.

(2) Any penalties assessed for the failure to report or remit sales and use tax which is actually collected."

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

Under the rules, the above bill, as amended, was ordered engrossed and recommitted to the Committee on Appropriations.

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 (29), 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), 305.20(A), (C), and (D), 305.39, 305.50(B) through (D), 305.72(C), 305.73(B) through (D), 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), (30) 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, 305.13 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 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 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.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 10 by Representative Wright

AMENDMENT NO. 1

On page 1, line 2, after "reenact" and before "R.S. 12:425," delete "R.S. 6:662,"

AMENDMENT NO. 2

On page 1, line 8, after "and (D)," and before "305.50(B)" insert "305.39,"

AMENDMENT NO. 3

On page 1, line 9, after "and (C)," and before "322," insert "321.1(A), (B), and (C),"

AMENDMENT NO. 4

On page 1, line 18, after "305.56 through" and before "305.68," insert "305.65, 305.67,"

AMENDMENT NO. 5

On page 2, delete lines 18 through 27 in their entirety and on page 3, at beginning of line 1, delete "Section 2." and insert "Section 1."

AMENDMENT NO. 6

On page 3, at the beginning of line 8, delete "Section 3." and insert "Section 2."

AMENDMENT NO. 7

On page 3, at the beginning of line 13, delete "Section 4." and insert "Section 3."

AMENDMENT NO. 8

On page 3, at the beginning of line 25, delete "Section 5." and insert "Section 4."

AMENDMENT NO. 9

On page 4, line 1, after "and (D)," and before "305.50(B)" insert "305.39,"

AMENDMENT NO. 10

On page 4, line 2, after "and (C)," and before "322," insert "321.1(A), (B), and (C),"

AMENDMENT NO. 11

On page 90, at the beginning of line 14, delete "A. Drugs" and insert "A. Except as provided for in Subsection C of this Section, drugs"

AMENDMENT NO. 12

On page 91, at the beginning of line 23, delete "B. The" and insert "B. Except as provided for in Subsection C of this Section, the"

AMENDMENT NO. 13

On page 93, between lines 14 and 15, insert the following:

"C.(1) The exemptions provided for in this Section shall be applicable to sales and use taxes levied by the state.

(2)(a) Notwithstanding the provisions of Subsections A and B of this Section, if any of the purchases subject to the exemptions provided for in this Section are subject to sales and use taxes levied by local political subdivisions on November 1, 2024, those purchases shall continue to be taxable for purposes of sales and use taxes levied by local political subdivisions until June 30, 2025. However, if any purchases subject to the exemptions provided for in this Section are exempt from sales and use taxes levied by local political subdivisions on November 1, 2024, those purchases shall continue to be exempt pursuant to the provisions of this Section.

(b) Beginning on and after July 1, 2025, the exemptions provided for in this Section shall be applicable to sales and use taxes levied by any political subdivision."

AMENDMENT NO. 14

On page 104, between lines 22 and 23, insert the following:

"(6) The purchase, lease, or rental of items of tangible personal property or services by a regionally accredited independent institution of higher education which is a member of the Louisiana Association of Independent Colleges and Universities if the purchase, lease, or rental is directly related to the educational mission of the institution."

AMENDMENT NO. 15

On page 110, between lines 13 and 14, insert the following:

"§305.39. Exclusions and exemptions; butane, propane, or other liquefied petroleum gases purchased for private residential consumption

Solely for purposes of the sales and use taxes levied by the state, such taxes imposed by R.S. 47:302(A), ~~R.S. 47:321(A), and R.S. 47:331(A)~~ 321(A), 321.1(A), and 331(A) shall not apply to direct consumer purchases of butane, propane, or other liquefied petroleum gases for the private residential purposes of cooking and heating.

* * *

AMENDMENT NO. 16

On page 118, between lines 22 and 23, 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) At the rate of ~~forty-five~~ forty 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) At the rate of ~~forty-five~~ forty 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) At the rate of ~~forty-five~~ forty 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) At the rate of ~~forty-five~~ forty 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. 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~~ forty hundredths of one percent of the amounts paid or charged for the services.

* * *

AMENDMENT NO. 17

On page 125, at the beginning of line 12, delete "Section 6." and insert "Section 5."

AMENDMENT NO. 18

On page 126, at the beginning of line 24, delete "Section 7." and insert "Section 6."

AMENDMENT NO. 19

On page 126, delete line 29 in its entirety and insert the following:

"through 305.65, 305.67, 305.68, 305.70, 305.71, 305.73(A)(5) and (6), (E), and (F), 305.74 through 305.80,"

AMENDMENT NO. 20

On page 127, between lines 6 and 7, insert the following:

"Section 7. R.S. 47:305.76 is hereby repealed in its entirety."

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AMENDMENT NO. 21

On page 127, delete lines 10 through 12 in their entirety and insert the following:

"Section 9. The provisions of Sections 1 through 6 of this Act shall be applicable to taxable periods beginning on and after January 1, 2025. The provisions of Section 7 of this Act shall be applicable to taxable periods beginning on and after July 1, 2025.

Section 10. The provisions of Section 7 of this Act shall become effective on July 1, 2025.

Section 11. The provisions of this Section and Sections 1 through 6, and 8 through 10 of this Act shall become effective upon signature by the governor or, if not"

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

Under the rules, the above bill, as amended, was ordered engrossed and recommitted to the Committee on Appropriations.

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.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 25 by Representative Riser

AMENDMENT NO. 1

On page 5, delete lines 20 through 28 in their entirety and on page 6, delete lines 1 through 3 in their entirety and insert the following:

"(3)(a) Oil sold from a well completed before July 1, 2025, shall be taxed at the rate of twelve and one-half percent of the oil value determined in accordance with Subsection B of this Section.

(b) Oil sold from a well completed on or after July 1, 2025, shall be taxed at the rate of six percent of the oil value determined in accordance with Subsection B of this Section.

(c) Any oil sold on or after July 1, 2035, shall be taxed at the rate of six percent of the oil value determined in accordance with Subsection B of this Section regardless of well completion date."

AMENDMENT NO. 2

On page 6, at the beginning of line 4, change "(e)" to "(d)(i)"

AMENDMENT NO. 3

On page 6, at the beginning of line 9, change "price" to "value"

AMENDMENT NO. 4

On page 6, between lines 16 and 17, insert the following:

"(ii) Crude oil produced from certified stripper wells shall be exempt from severance tax in any month in which the average value of oil determined in accordance with Subsection B of this Section is less than twenty dollars per barrel."

AMENDMENT NO. 5

On page 6, delete lines 25 through 29 in their entirety and on page 7, delete lines 1 through 16 in their entirety and insert the following:

"(5)(a) Natural gas produced from a well completed before July 1, 2025, shall be taxed at the rate of four percent of the natural gas market value determined in accordance with Subsection B of this Section.

(b) Natural gas produced from a well completed on or after July 1, 2025, shall be taxed at the rate of four percent of the natural gas market value determined in accordance with Subsection B of this Section, provided the well is drilled and completed in at least one defined regulatory unit which was established before July 1, 2025.

(c) Natural gas produced from a well completed on or after July 1, 2025, which is not in a defined regulatory unit established before July 1, 2025, shall be taxed at the rate of six percent of the natural gas market value determined in accordance with Subsection B of this Section.

(d) Any natural gas produced on or after July 1, 2035, shall be taxed at the rate of six percent of the natural gas market value determined in accordance with Subsection B of this Section."

AMENDMENT NO. 6

On page 8, line 2, after "gas" and before "determined" delete "price" and insert "market value"

AMENDMENT NO. 7

On page 8, line 5, after "gas" and before "determined" delete "price" and insert "market value"

AMENDMENT NO. 8

On page 8, line 22, after "gas" and before "determined" delete "price" and insert "market value"

AMENDMENT NO. 9

On page 8, line 25, after "gas" and before "determined" delete "price" and insert "market value"

AMENDMENT NO. 10

On page 9, line 16, after "sold." delete the remainder of the line and delete lines 17 through 21 in their entirety

AMENDMENT NO. 11

On page 10, between lines 4 and 5, insert the following:

"(vi) When produced from gas wells and vented or flared directly into the atmosphere, and is not otherwise sold."

AMENDMENT NO. 12

On page 21, delete line 28 in its entirety and insert the following:

"B. The secretary of the"

AMENDMENT NO. 13

On page 21, line 29, after "determine the" and before "upon which" delete "prices" and insert "values"

AMENDMENT NO. 14

On page 22, line 2, after "determine these" delete the remainder of the line and insert "values and taxes shall be calculated in accordance with the following provisions:"

AMENDMENT NO. 15

On page 22, delete lines 3 through 29 in their entirety and insert the following:

"(1) Oil shall be taxed at a percentage of its value at the time and place of severance. The value of oil shall be the gross receipts received from the first purchaser, less charges for trucking, barging, and pipeline fees. In the absence of an arms-length transaction, the value shall be the severer's gross income from the property as determined by R.S. 47:158(C)."

(2)(a) The market value of natural gas is its value at the mouth of the well from which it is produced. The value of gas at the mouth of the well shall be determined by ascertaining the producer's actual marketing costs and subtracting those costs from the producer's gross receipts from the sale of the gas.

(b)(i) For purposes of this Paragraph, marketing costs are the costs incurred by the producer to convey the gas from the mouth of the well to the market, and shall include all of the following:

(aa) Costs for compressing the gas sold.

(bb) Costs for dehydrating the gas sold.

(cc) Costs for sweetening the gas sold.

(dd) Costs for delivering the gas to the purchaser.

(ii) Marketing costs shall not include any of the following:

(aa) Costs incurred in producing the gas.

(bb) Costs incurred in normal lease separation of the oil or condensate.

(cc) Insurance premiums on the marketing facility.

(c)(i) Marketing costs shall be determined by adding all of the following:

(aa) A reasonable charge for depreciation of the marketing facility being used; or, if the facility is rented, the actual rental fee.

(bb) A return on the producer-owned investment equal to six percent per year on the average depreciable balance.

(cc) Costs of direct or allocated labor associated with the marketing facility.

(dd) Costs of materials, supplies, maintenance, repairs, and fuel associated with the marketing facility.

(ee) Ad valorem taxes paid on the marketing facility.

(ii) If the facility is used for a purpose other than marketing the gas being sold, the cost shall be allocated accordingly.

(iii) If the facility handles gas for outside parties, the average cost for handling all of the gas shall be applied against the facility owner's gas.

(d) The actual cost charged to a producer by an outside party for marketing functions may be used for tax purposes if no other benefit or value accrues to the producer.

(e) A producer receiving a cost reimbursement from the gas purchaser shall include the reimbursement in the gross cash receipts and shall be entitled to deduct the actual marketing costs incurred."

AMENDMENT NO. 16

On page 24, line 21, after "first," delete the remainder of the line and delete lines 22 through 27 in their entirety

AMENDMENT NO. 17

On page 25, between lines 20 and 21, insert the following:

"C.(1) Production from an oil well that is undergoing or has undergone well enhancements that required a Department of Energy and Natural Resources permit, including but not limited to deepening, extension, recompletion, rework, or sidetrack, shall be taxed at the rate of six percent of the oil value determined in accordance with Subsection B of this Section.

(2) For purposes of this Subsection, the terms "deepening", "extension", "recompletion", "rework", and "sidetrack" shall have the meanings ascribed to them in R.S. 30:10 unless the context indicates otherwise."

AMENDMENT NO. 18

On page 25, between lines 23 and 24, insert the following:

"(1) "Defined regulatory unit" shall mean a unit created by the commissioner of conservation after notice and a hearing for the production of hydrocarbons."

AMENDMENT NO. 19

On page 25, at the beginning of line 24, change "(1)" to "(2)"

AMENDMENT NO. 20

On page 25, at the beginning of line 27, change "(2)" to "(3)"

AMENDMENT NO. 21

On page 26, at the beginning of line 1, change "(3)" to "(4)"

AMENDMENT NO. 22

On page 26, delete lines 8 through 10 and insert the following:

"(ii) It has a well completion date of July 1, 2025, or later and was drilled and completed in a defined regulatory unit which was established prior to July 1, 2025."

AMENDMENT NO. 23

On page 26, line 14, after "months" and before "or until" insert "from the date commercial production begins"

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

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Under the rules, the above bill, as amended, was ordered engrossed and recommitted to the Committee on Appropriations.

Recess

On motion of Rep. Michael Johnson, the Speaker declared the House at recess upon the call of the House.

After Recess

Speaker DeVillier called the House to order at 6:40 P.M.

House Business Resumed

Suspension of the Rules

On motion of Rep. McFarland, the rules were suspended in order to take up and consider Reports of Committees at this time.

Reports of Committees

The following reports of committees were received and read:

Report of the Committee on
Appropriations

November 13, 2024

To the Speaker and Members of the House of Representatives:

I am directed by your Committee on Appropriations to submit the following report:

House Bill No. 5, by Bacala
Reported favorably. (23-0)

House Bill No. 6, by Beaulieu
Reported favorably. (21-0)

House Bill No. 9, by Riser
Reported favorably. (17-6)

House Bill No. 10, by Wright
Reported favorably. (18-4)

House Bill No. 25, by Riser
Reported favorably. (18-5)

JACK G. MCFARLAND
Chairman

Suspension of the Rules

On motion of Rep. McFarland, the rules were suspended in order to take up House Bills contained in the committee report at this time.

House Bills and Joint Resolutions on Second Reading Reported by Committee

The following House Bills and Joint Resolutions on second reading reported by committee were taken up and acted upon as follows:

HOUSE BILL NO. 5—

BY REPRESENTATIVE BACALA AND SENATOR EDMONDS
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.

Reported favorably by the Committee on Appropriations.

On motion of Rep. McFarland, the bill was ordered passed to its third reading.

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.

Read by title.

Reported favorably by the Committee on Appropriations.

On motion of Rep. McFarland, the bill was ordered passed to its third reading.

HOUSE BILL NO. 9—

BY REPRESENTATIVE RISER
AN ACT

To amend and reenact R.S. 47:301(14)(introductory paragraph), to enact R.S. 47:301(4)(f)(iv), 301.3, and 1603(D), and to repeal R.S. 47:301(14)(a) through (k) and (29)(x)(viii), relative to sales and use tax; to provide for definitions; to provide for sales and use tax on certain services; to provide for certain exemptions from sales and use tax; to provide for effectiveness; to provide for applicability; and to provide for related matters.

Read by title.

Reported favorably by the Committee on Appropriations.

On motion of Rep. McFarland, the bill was ordered passed to its third reading.

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 (29), 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), 305.20(A), (C), and (D), 305.39, 305.50(B) through (D), 305.72(C), 305.73(B) through (D), 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), (30) 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, 305.13 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 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 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.

Reported favorably by the Committee on Appropriations.

On motion of Rep. McFarland, the bill was ordered passed to its third reading.

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.

Reported favorably by the Committee on Appropriations.

On motion of Rep. McFarland, the bill was ordered passed to its third reading.

Adjournment

On motion of Rep. Thompson, at 6:46 P.M., the House agreed to adjourn until Thursday, November 14, 2024, at 10:00 A.M.

The Speaker of the House declared the House adjourned until 10:00 A.M., Thursday, November 14, 2024.

MICHELLE D. FONTENOT
Clerk of the House

ANGELA S. SMITH
Assistant Clerk of the House / Journal Clerk

