

# REVENUE STUDY COMMISSION

**Tax Type: Sales**

**Testimony of September 7, 2012**

<b>Item #153 Sales of Original One-of-a-Kind Works of Art From Certain Locations</b>				
Witness	Representing	Oral	Written	Card
Jay Dardenne	Secretary of State	x	2	x
Gaye Hamilton	Dept. of Culture, Recreation & Tourism	x		x
<b>Item #55 Qualifying Events Providing La. Heritage, Culture, Crafts, Art, Food, &amp; Music, etc.</b>				
Witness	Representing	Oral	Written	Card
Hilton Bel	New Orleans Jazz & Heritage Festival	x		x
C.J. Blache	New Orleans Jazz & Heritage Festival			x
Don Marshall	New Orleans Jazz & Heritage Festival	x		x
<b>Item #67 Coin Bullion With a Value of \$1,000 or More</b>				
Witness	Representing	Oral	Written	Card
Randy Haynie,	La. Coin Dealers Association,	x		x
Louis Pizzolatto, &	Coin & Treasure, &	x		x
Malcolm Self	Southland Coins & Collectibles, Inc.	x	x	x
<b>Item #44 Sales of Telephone Directories</b>				
Witness	Representing	Oral	Written	Card
Janet Britton	Eatel's Sunshine Pages	x	x	x
Jason DeCuir	Dept. of Revenue	x		x
Ray Tangney	Dept. of Revenue	x		x
<b>Item #156 Sparta Groundwater Conservation District</b>				
Witness	Representing	Oral	Written	Card
Carl Reilly	Dept. of Revenue	x		x
<b>Item #87 Sales by State-Owned Domed Stadiums &amp; Baseball Facilities</b>				
Witness	Representing	Oral	Written	Card
Vanessa LaFleur	Dept. of Revenue	x		x
Ray Tangney	Dept. of Revenue	x		x
<b>Item #138 Specialty Mardi Gras Items Purchased or Sold by Certain Organizations</b>				
Witness	Representing	Oral	Written	Card
Ray Tangney	Dept. of Revenue	x		x
<b>Item #18 Rental or Purchase of Airplanes/Airplane Equipment/Parts by La. Commuter Airlines</b>				
Witness	Representing	Oral	Written	Card
Peggy Parker	Dept. of Revenue	x		x
Jason Decuir	Dept. of Revenue	x		x

# REVENUE STUDY COMMISSION

## Tax Type: Sales

Testimony of September 7, 2012

<b>Item #166 Antique Airplanes Held by Private Collectors &amp; Not Used for Commercial Purposes</b>				
Witness	Representing	Oral	Written	Card
Peggy Parker	Dept. of Revenue	x		x
<b>Item #38 Purchases of School Buses by Independent Operators</b>				
Witness	Representing	Oral	Written	Card
Peggy Parker	Dept. of Revenue	x		x
<b>Item #45 Sales of Cellular Telephones &amp; Electronic Accessories</b>				
Witness	Representing	Oral	Written	Card
Ray Tangney	Dept. of Revenue	x		x
<b>Item #50 Purchases by a Private Postsecondary Academic Degree-Granting Institution</b>				
Witness	Representing	Oral	Written	Card
Ray Tangney	Dept. of Revenue	x		x
<b>Item #72 Purchases of Certain Custom Computer Software</b>				
Witness	Representing	Oral	Written	Card
Jason DeCuir	Dept. of Revenue	x		x
John LeBlanc	La. Association of Business & Industry (LABI)		x	
<b>Item #81 Sales of Newspapers</b>				
Witness	Representing	Oral	Written	Card
Jason DeCuir	Dept. of Revenue	x		x
<b>Item #92 Racehorses Claimed in Races in La.</b>				
Witness	Representing	Oral	Written	Card
Peggy Parker	Dept. of Revenue	x		x
<b>Item #114 Rentals of Motion-Picture Film to Commercial Theaters</b>				
Witness	Representing	Oral	Written	Card
Ray Tangney	Dept. of Revenue	x		x
<b>Item #162 Purchases of Breast Feeding Items</b>				
Witness	Representing	Oral	Written	Card
Greg Albrecht	Louisiana Fiscal Office	x		

*Item numbers are listed in order of discussion*

Witness Testimony	Oral	Written	Card
<b>TOTAL</b>	<b>25</b>	<b>5</b>	<b>14</b>

# REVENUE STUDY COMMISSION

**Tax Type: Sales**

**Testimony of September 14, 2012**

<b>Item #1 Purchases by Pari-Mutuel Horse Racetracks</b>					
Witness	Representing	Oral	Written	Card	
<i>Charles Gardiner</i>	<i>La. Racing Commission</i>		<i>x</i>		
<b>Item #2 Purchases by Off-Track Wagering Facilities</b>					
Witness	Representing	Oral	Written	Card	
<i>Charles Gardiner</i>	<i>La. Racing Commission</i>		<i>x</i>		
<b>Item #115 Property Purchased for Exclusive Use Outside the State</b>					
Witness	Representing	Oral	Written	Card	
<i>Ray Tangney</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>	
<i>Jason DeCuir</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>	
<b>Item #19 Purchases, Leases &amp; Sales of Services by Free Hospitals</b>					
Witness	Representing	Oral	Written	Card	
<i>Carl Reilly</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>	
<b>Item #167 Alternate Reporting Methods: Certain Interchangeable Components, etc.</b>					
Witness	Representing	Oral	Written	Card	
<i>Pat Blanchard</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>	
<i>Ray Tangney</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>	
<b>Item #11 Purchases of Manufacturing Machinery &amp; Equipment</b>					
Witness	Representing	Oral	Written	Card	
<i>Brent Golleher</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>		<i>x</i>		
<i>Mike Vandavelde</i>	<i>CLECO</i>		<i>x</i>		
<i>Chuck Mannix</i>	<i>CLECO</i>		<i>x</i>		
<i>John LeBlanc</i>	<i>La. Association of Business &amp; Industry (LABI)</i>	<i>x</i>	<i>x</i>	<i>x</i>	
<b>Item #142 Raw Materials Used in the Printing Process</b>					
Witness	Representing	Oral	Written	Card	
<i>Ray Tangney</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>	
<b>Item #12 Purchases of Certain Machinery and Equipment Used to Produce a News Publication</b>					
Witness	Representing	Oral	Written	Card	
<i>Ray Tangney</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>	
<b>Item #49 Nat. Gas Held, Used, Or Consumed in Providing Nat. Gas Storage Services</b>					
Witness	Representing	Oral	Written	Card	
<i>Don Briggs</i>	<i>La. Oil &amp; Gas Association (LOGA)</i>		<i>x</i>		
<i>Brent Golleher</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>		<i>x</i>		

# REVENUE STUDY COMMISSION

**Tax Type: Sales**

**Testimony of September 14, 2012**

<b>Item #16 Rentals or Leases of Certain Oil-Field Property to be Re-Leased or Re-Rented</b>					
Witness	Representing	Oral	Written	Card	
Carl Reilly	Dept. of Revenue	x			x
<b>Item #23 Property Used in the Manufacture, Production or Extraction of Unblended Diesel</b>					
Witness	Representing	Oral	Written	Card	
Mark Dwyer	Dept. of Revenue	x			x
<b>Item #54 Sales of Anthropogenic Carbon Dioxide Used in Qualified Tertiary Recovery Projects</b>					
Witness	Representing	Oral	Written	Card	
Don Briggs	La. Oil & Gas Association (LOGA)		x		
<b>Item #63 Repairs, Renovations or Conversions of Drilling Rigs</b>					
Witness	Representing	Oral	Written	Card	
Don Briggs	La. Oil & Gas Association (LOGA)	x	x		x
<b>Item #108 Repairs &amp; Materials Used on Drilling Rigs &amp; Equipment</b>					
Witness	Representing	Oral	Written	Card	
Brent Golleher	La. Mid-Continent Oil & Gas Association (LMOGA)		x		
Don Briggs	La. Oil & Gas Association (LOGA)		x		
Chris John	La. Mid-Continent Oil & Gas Association (LMOGA)	x			x
<b>Item #109 Sales of 50-Ton Vessels/New Component Parts/Certain Materials/Services to Vessels</b>					
Witness	Representing	Oral	Written	Card	
Z. David DeLoach	La. Association of Waterway Operators & Shipyards	x	x		x
Sarah Branch	Offshore Marine Service Association (OMSA)	x	x		x
Ray Tangney	Dept. of Revenue	x			x
<b>Item #148 Rail Rolling Stock Sold or Leased in La.</b>					
Witness	Representing	Oral	Written	Card	
Mike Vandavelde	CLECO		x		
Chuck Mannix	CLECO		x		
Carmack Blackmon	La. Railroads Association		x		
Bob Swartz	Union Tank Car Company		x		
Tom Spradley	Union Tank Car Company	x			x
<b>Item #127 Lease or Rental of Certain Vessels in Mineral Production</b>					
Witness	Representing	Oral	Written	Card	
Don Briggs	La. Oil & Gas Association (LOGA)		x		

# REVENUE STUDY COMMISSION

**Tax Type: Sales**

**Testimony of September 14, 2012**

<b>Item #168 Helicopters Leased for Use in the Extraction, Production, or Exploration for Oil, etc.</b>					
Witness	Representing	Oral	Written	Card	
<i>Don Briggs</i>	<i>La. Oil &amp; Gas Association (LOGA)</i>		x		
<i>Ray Tangney</i>	<i>Dept. of Revenue</i>	x			x
<b>Item #79 Purchases of Machinery &amp; Equipment by Owners of Certain Radio Stations</b>					
Witness	Representing	Oral	Written	Card	
<i>Peggy Parker</i>	<i>Dept. of Revenue</i>	x			x
<b>Item #80 Purchases of Machinery &amp; Equipment Purchased by Certain Utilities</b>					
Witness	Representing	Oral	Written	Card	
<i>Jody Montelaro</i>	<i>Association of Electric Utilities of La.</i>		x		
<i>Roy Austin</i>	<i>Association of Electric Utilities of La.</i>		x		
<i>David Moore</i>	<i>American Electric Power</i>		x		
<i>Mike Vandeveld</i>	<i>CLECO</i>		x		
<i>Chuck Mannix</i>	<i>CLECO</i>		x		
<b>Item #9 Purchases of Consumables by Paper &amp; Wood Manufacturers &amp; Loggers</b>					
Witness	Representing	Oral	Written	Card	
<i>Adam Haddox</i>	<i>La. Pulp &amp; Paper Association</i>		x		
<b>Item #13 Purchases of Electric Power &amp; Nat. Gas by Paper/Wood Products Manufac. Facilities</b>					
Witness	Representing	Oral	Written	Card	
<i>Adam Haddox</i>	<i>La. Pulp &amp; Paper Association</i>		x		
<b>Item #47 Alternate Substance Used as a Fuel</b>					
Witness	Representing	Oral	Written	Card	
<i>Adam Haddox</i>	<i>La. Pulp &amp; Paper Association</i>		x		
<i>Mark Dwyer</i>	<i>Dept. of Revenue</i>	x			x
<b>Item #99 Sales of Water - Nonresidential</b>					
Witness	Representing	Oral	Written	Card	
<i>Ray Tangney</i>	<i>Dept. of Revenue</i>	x			x
<b>Item #100 Sales of Electric Power or Energy - Non-residential</b>					
Witness	Representing	Oral	Written	Card	
<i>Chuck Mannix</i>	<i>CLECO</i>		x		
<i>Dan Borne' &amp; Greg Bowser</i>	<i>La. Chemical Association</i>	x			x
		x	x		x
<i>Brent Golleher</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>		x		
<i>Mike Vandeveld</i>	<i>CLECO</i>		x		

*Item numbers are listed in order of discussion*

## REVENUE STUDY COMMISSION

### Tax Type: Sales

Testimony of September 14, 2012

<b>Item #102 Sales of Natural Gas - Non-residential</b>				
Witness	Representing	Oral	Written	Card
<i>Brent Golleher</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>		<i>x</i>	
<i>Mike Vandavelde</i>	<i>CLECO</i>		<i>x</i>	
<i>Chuck Mannix</i>	<i>CLECO</i>		<i>x</i>	
<i>Dan Borne' &amp; Greg Bowser</i>	<i>La. Chemical Association</i>	<i>x</i> <i>x</i>		<i>x</i> <i>x</i>
<b>Item #173 "Sales or Cost Price" of Refinery Gas</b>				
Witness	Representing	Oral	Written	Card
<i>Brent Golleher</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>		<i>x</i>	
<b>Item #10 Leases or Rentals of Rolling Stock</b>				
Witness	Representing	Oral	Written	Card
<i>Mike Vandavelde</i>	<i>CLECO</i>		<i>x</i>	
<i>Chuck Mannix</i>	<i>CLECO</i>		<i>x</i>	
<i>Carmack Blackmon</i>	<i>La. Railroads Association</i>		<i>x</i>	
<i>Bob Zwartz</i>	<i>Union Tank Car Company</i>		<i>x</i>	
<b>Item #143 Piggy-back Trailers or Containers &amp; Rolling Stock</b>				
Witness	Representing	Oral	Written	Card
<i>Carmack Blackmon</i>	<i>La. Railroads Association</i>		<i>x</i>	
<i>Bob Zwartz</i>	<i>Union Tank Car Company</i>		<i>x</i>	
<b>Item #149 Sales of Railroad Ties to Railroads for Use in Other States</b>				
Witness	Representing	Oral	Written	Card
<i>Carmack Blackmon</i>	<i>La. Railroads Association</i>		<i>x</i>	
<i>Bob Zwartz</i>	<i>Union Tank Car Company</i>		<i>x</i>	
<i>Item numbers are listed in order of discussion</i>				
<b>Witness Testimony</b>		<b>Oral</b>	<b>Written</b>	<b>Card</b>
<b>TOTAL</b>		<b>24</b>	<b>38</b>	<b>14</b>

# REVENUE STUDY COMMISSION

**Tax Type: Sales**

**Testimony of September 28, 2012**

<b>Item #146 Certain Trucks &amp; Trailers Used 80 Percent in Interstate Commerce</b>					
Witness	Representing	Oral	Written	Card	
<i>Don Briggs</i>	<i>La. Oil &amp; Gas Association (LOGA)</i>		x		
<i>Cathy Gautreaux</i>	<i>La. Motor Transport Association, Inc.</i>	x	x		x
<i>Robert (Bob) Israel</i>	<i>La. Automobile Dealers Association</i>	x			x
<b>Item #125 Receipts From Coin-Operated Washing/Drying Machines in Comm. Laundromats</b>					
Witness	Representing	Oral	Written	Card	
<i>Ray Tangney</i>	<i>Dept. of Revenue</i>	x			x
<b>Item #156 Purchase of Certain Water Conserv. Equip. - Sparta Groundwater Conserv. District</b>					
Witness	Representing	Oral	Written	Card	
<i>Carl Reilly</i>	<i>Dept. of Revenue</i>	x			x
<b>Item #61 Admissions to Places of Amusement at Camp or Retreat Facilities</b>					
Witness	Representing	Oral	Written	Card	
<i>Ray Tangney</i>	<i>Dept. of Revenue</i>	x			x
<b>Item #62 Repair Services Performed in La. When the Repaired Property is Exported</b>					
Witness	Representing	Oral	Written	Card	
<i>Thomas Spradley</i>	<i>Railway Supply Institute</i>		x		
<b>Item #124 Cable TV Installation &amp; Repair Services</b>					
Witness	Representing	Oral	Written	Card	
<i>Jason DeCuir</i>	<i>Dept. of Revenue</i>	x			x
<b>Item #107 Fees Paid by Radio &amp; TV Broadcasters for the Rights to Broadcast Films, etc.</b>					
Witness	Representing	Oral	Written	Card	
<i>Ray Tangney</i>	<i>Dept. of Revenue</i>	x			x
<b>Item #30 Purchase of Tangible Personal Property for Lease or Rental</b>					
Witness	Representing	Oral	Written	Card	
<i>Mark Dwyer</i>	<i>Dept. of Revenue</i>	x			x
<i>Jason DeCuir</i>	<i>Dept. of Revenue</i>	x			x
<b>Item #134 Sales of Motor Vehicles to be Leased or Rented by Qualified Lessors</b>					
Witness	Representing	Oral	Written	Card	
<i>Robert (Bob) Israel</i>	<i>La. Automobile Dealers Association</i>	x			x
<b>Item #71 Used Manufactured Homes &amp; 54 Percent of Cost of New Manufactured Homes</b>					
Witness	Representing	Oral	Written	Card	
<i>Steve Duke &amp;</i>		x			x
<i>Lenny Kopowski</i>	<i>La. Manufactured Housing Association, Inc.</i>	x	x		x

*Item numbers are listed in order of discussion*

# REVENUE STUDY COMMISSION

## Tax Type: Sales

**Testimony of September 28, 2012**

<b>Item #76 Other Constructions Permanently Attached to the Ground</b>				
Witness	Representing	Oral	Written	Card
<i>Don Briggs</i>	<i>La. Oil &amp; Gas Association (LOGA)</i>		x	
<b>Item #130 First \$50K of the Sales Price of Certain Farm Equipments &amp; Attachments</b>				
Witness	Representing	Oral	Written	Card
<i>Peggy Parker</i>	<i>Dept. of Revenue</i>	x		x
<b>Item #174 Vendor's Compensation</b>				
Witness	Representing	Oral	Written	Card
<i>Dawn Johnson</i>	<i>La. Retailer's Association</i>		x	
<i>Jason DeCuir</i>	<i>Dept. of Revenue</i>	x	x	x
<i>Robert (Bob) Israel</i>	<i>La. Automobile Dealers Association</i>	x		x
<b>Item #181 La. Tax Free Shopping Program</b>				
Witness	Representing	Oral	Written	Card
<i>Denise Thevenot</i>	<i>La. Tax Free Shopping Commission</i>	x	x	x
<i>Gary Matherne</i>	<i>La. Tax Free Shopping Commission</i>	x		x
<b>Item #191 Drugs Prescribed by Physicians or Dentists</b>				
Witness	Representing	Oral	Written	Card
<i>Randal Johnson</i>	<i>La. Independent Pharmacies Association</i>	x	x	x
<i>Tom Ed McHugh</i>	<i>La. Municipal Association, Police Jury Association of La., La. Conference of Mayors, La. Sheriff's Association, La. District Attorneys Association, La. School Board Association, La. Association of Tax Administrators, City of New Orleans, St. Tammany Parish, City of Lafayette, City of Bossier City &amp; Bossier Parish, &amp; City of Port Allen</i>		x	
<i>Peter Martinez</i>	<i>PhRMA</i>		x	
<b>Item numbers are listed in order of discussion</b>				
<b>Witness Testimony</b>		<b>Oral</b>	<b>Written</b>	<b>Card</b>
<b>TOTAL</b>		<b>18</b>	<b>11</b>	<b>12</b>



**REVENUE STUDY COMMISSION**  
**Tax Type: Liquors, Tobacco and Gift**  
**Testimony of October 2, 2012**

<b>Liquors, Tobacco, and Gift- General Comments</b>					
Witness	Representing	Oral	Written	Card	
<i>Leonore Heavey</i>	<i>Dept. of Revenue</i>	x	x	x	
<i>Shirley Bonaccorso</i>	<i>Dept. of Revenue</i>	x	x	x	
<b>Liquors Item #1 Discount of Two Percent</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris Young</i>	<i>Beer Industry League of La.</i>	x	x	x	
<i>David Tatman</i>	<i>La. Association of Wholesalers</i>				x
<b>Liquors Item #2 Products Returned to Manufacturer or Destroyed by a Dealer</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris Young</i>	<i>Beer Industry League of La.</i>	x	x	x	
<b>Liquors Item #3 Antiseptic, Scientific, Religious, &amp; Chemical Uses</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris Young</i>	<i>Beer Industry League of La.</i>	x	x	x	
<i>Shirley Bonaccorso</i>	<i>Dept. of Revenue</i>				x
<b>Liquors Item #4 Discount of 3.33 Percent</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris Young</i>	<i>Beer Industry League of La.</i>	x	x	x	
<b>Liquors Item #5 Interstate Shipments</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris Young</i>	<i>Beer Industry League of La.</i>		x		
<b>Liquors Item #6 Sales to Federal Governments &amp; its Agencies</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris Young</i>	<i>Beer Industry League of La.</i>	x	x	x	
<b>Liquors Item #7 Sales to Ships Engaged in Interstate or Foreign Commerce</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris Young</i>	<i>Beer Industry League of La.</i>		x		
<b>Liquors Item #8 Interstate Shipments of Alcoholic Beverages</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris Young</i>	<i>Beer Industry League of La.</i>		x		
<b>Liquors Item #9 Foreign Consul and Foreign Commerce</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris Young</i>	<i>Beer Industry League of La.</i>		x		

**REVENUE STUDY COMMISSION**

**Tax Type: Liquors, Tobacco and Gift**

**Testimony of October 2, 2012**

<b>Liquors Item #10 Sales to the Federal Government and Its Agencies</b>				
Witness	Representing	Oral	Written	Card
<i>Chris Young</i>	<i>Beer Industry League of La.</i>		x	
<b>Tobacco Item #1 Discount of 6% for Tobacco Stamps</b>				
Witness	Representing	Oral	Written	Card
<i>David Tatman</i>	<i>La. Association of Wholesalers</i>	x		x
<b>Tobacco Item #2 Discount of 6% for Timely Filing Reports</b>				
Witness	Representing	Oral	Written	Card
<i>David Tatman</i>	<i>La. Association of Wholesalers</i>	x		x
<b>Tobacco Item #3 Sales to State Institutions</b>				
Witness	Representing	Oral	Written	Card
<i>David Tatman</i>	<i>La. Association of Wholesalers</i>	x		x
<b>Tobacco Item #7 Interstate Shipments of Cigarettes</b>				
Witness	Representing	Oral	Written	Card
<i>Shirley Bonaccorso</i>	<i>Dept. of Revenue</i>	x		x
<i>Jason DeCuir</i>	<i>Dept. of Revenue</i>	x		x
<i>David Tatman</i>	<i>La. Association of Wholesalers</i>	x		x
<b>Gift Item #1 Specific Lifetime Exemption</b>				
Witness	Representing	Oral	Written	Card
<i>Shirley Bonaccorso</i>	<i>Dept. of Revenue</i>	x		x
<b>Gift Item #3 Gifts Made to the United States, the State of La., or Its Political Subdivisions or Civic Organizations</b>				
Witness	Representing	Oral	Written	Card
<i>Shirley Bonaccorso</i>	<i>Dept. of Revenue</i>	x		x
<b>Item numbers are listed in order of discussion</b>				
<b>Witness Testimony</b>		Oral	Written	Card
<b>TOTAL</b>		15	12	5

# REVENUE STUDY COMMISSION

## Tax Type: Individual Income

Testimony of October 12, 2012

<b>Item #53 Cash Donations to the Dedicated Research Investment Fund</b>				
Witness	Representing	Oral	Written	Card
<i>Ed Landry</i>	<i>Dept. of Revenue</i>	x		x
<b>Item #71 School Readiness Child Care Credit</b>				
Witness	Representing	Oral	Written	Card
<i>Rochelle Wilcox</i>	<i>Wilcox Academy</i>	x	x	x
<i>Wyatt Graves</i>	<i>Childcare Association of La.</i>	x		x
<i>Melanie Bronfin,</i> <i>John Warner Smith, &amp;</i> <i>Charmaine Caccioppi</i>	<i>La. Partnership for Children &amp; Families,</i> <i>Education's Next Horizon, Child Care Assoc. of La., &amp;</i> <i>La. Association of United Ways</i>	x		x
			x	
<b>Item #72 School Readiness Child Care Provider Credit</b>				
Witness	Representing	Oral	Written	Card
<i>Rochelle Wilcox</i>	<i>Wilcox Academy</i>	x*	x	x
<i>Wyatt Graves</i>	<i>Childcare Association of La.</i>	x*		x
<i>Melanie Bronfin,</i> <i>John Warner Smith, &amp;</i> <i>Charmaine Caccioppi</i>	<i>La. Partnership for Children &amp; Families,</i> <i>Education's Next Horizon, Child Care Assoc. of La., &amp;</i> <i>La. Association of United Ways</i>	x*		x
			x	
<i>Shelly Collen</i>	<i>Wilcox Academy</i>	x	x	x
<i>Kristi Givens</i>	<i>Kids of Excellence</i>	x	x	x
<i>Michelle Galland</i>	<i>Dept. of Revenue</i>	x		x
<i>Lynda Gavioli</i>	<i>Children's Coalition for Northeast La.</i>	x		x
<i>Pearlie Harris</i>	<i>Royal Castle Child Care Development Center</i>	x	x	x
<i>Lois Jordan</i>	<i>The Prep Center</i>	x		x
<b>Item #73 School Readiness Child Care Directors &amp; Staff Credit</b>				
Witness	Representing	Oral	Written	Card
<i>Rochelle Wilcox</i>	<i>Wilcox Academy</i>	x*	x	x
<i>Wyatt Graves</i>	<i>Childcare Association of La.</i>	x*		x
<i>Melanie Bronfin,</i> <i>John Warner Smith, &amp;</i> <i>Charmaine Caccioppi</i>	<i>La. Partnership for Children &amp; Families,</i> <i>Education's Next Horizon, Child Care Assoc. of La., &amp;</i> <i>La. Association of United Ways</i>	x*		x
			x	

\*These witnesses testified on Items 71, 72, 73, 74, and 75, during the time testimony was being taken on Item #71

# REVENUE STUDY COMMISSION

## Tax Type: Individual Income

Testimony of October 12, 2012

<b>Item #74 School Readiness Business Supported Child Care Credit</b>				
Witness	Representing	Oral	Written	Card
<i>Rochelle Wilcox</i>	<i>Wilcox Academy</i>	<i>x*</i>		<i>x</i>
<i>Wyatt Graves</i>	<i>Childcare Association of La.</i>	<i>x*</i>		<i>x</i>
<i>Melanie Bronfin,</i>	<i>La. Partnership for Children &amp; Families,</i>	<i>x*</i>		<i>x</i>
<i>John Warner Smith, &amp;</i>	<i>Education's Next Horizon, Child Care Assoc. of La., &amp;</i>			
<i>Charmaine Caccioppi</i>	<i>La. Association of United Ways</i>		<i>x</i>	
<i>John Warner Smith</i>	<i>Education's Next Horizon</i>		<i>x</i>	
<b>Item #75 School Readiness Fees &amp; Grants to Resource &amp; Referral Agencies Credit</b>				
Witness	Representing	Oral	Written	Card
<i>Rochelle Wilcox</i>	<i>Wilcox Academy</i>	<i>x*</i>		<i>x</i>
<i>Wyatt Graves</i>	<i>Childcare Association of La.</i>	<i>x*</i>		<i>x</i>
<i>Melanie Bronfin,</i>	<i>La. Partnership for Children &amp; Families,</i>	<i>x*</i>		<i>x</i>
<i>John Warner Smith, &amp;</i>	<i>Education's Next Horizon, Child Care Assoc. of La., &amp;</i>			
<i>Charmaine Caccioppi</i>	<i>La. Association of United Ways</i>		<i>x</i>	
<i>Shannon Abney</i>	<i>Volunteers of America's Partnerships in Child Care</i>		<i>x</i>	
<i>Lynda Gavioli</i>	<i>Children's Coalition for Northeast La.</i>		<i>x</i>	
<i>John Warner Smith</i>	<i>Education's Next Horizon</i>		<i>x</i>	
<b>Item #33 Family Responsibility</b>				
Witness	Representing	Oral	Written	Card
<i>Ed Landry</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>
<b>Item #59 Earned Income Tax Credit</b>				
Witness	Representing	Oral	Written	Card
<i>Jason DeCuir</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>

*Item numbers are listed in order of discussion*

Witness Testimony	Oral	Written	Card
<b>TOTAL</b>	<b>12</b>	<b>15</b>	<b>11</b>

\*These witnesses testified on Items 71, 72, 73, 74, and 75, during the time testimony was being taken on Item #71

# REVENUE STUDY COMMISSION

## Tax Type: Individual Income

Testimony of October 12, 2012

<b>Item #53 Cash Donations to the Dedicated Research Investment Fund</b>					
Witness	Representing	Oral	Written	Card	
<i>Ed Landry</i>	<i>Dept. of Revenue</i>	x		x	
<b>Item #71 School Readiness Child Care Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Rochelle Wilcox</i>	<i>Wilcox Academy</i>	x	x	x	
<i>Wyatt Graves</i>	<i>Childcare Association of La.</i>	x		x	
<i>Melanie Bronfin,</i>	<i>La. Partnership for Children &amp; Families,</i>	x			x
<i>John Warner Smith, &amp;</i>	<i>Education's Next Horizon, Child Care Assoc. of La., &amp;</i>				
<i>Charmaine Caccioppi</i>	<i>La. Association of United Ways</i>		x		
<b>Item #72 School Readiness Child Care Provider Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Rochelle Wilcox</i>	<i>Wilcox Academy</i>	x*	x	x	
<i>Wyatt Graves</i>	<i>Childcare Association of La.</i>	x*		x	
<i>Melanie Bronfin,</i>	<i>La. Partnership for Children &amp; Families,</i>	x*			x
<i>John Warner Smith, &amp;</i>	<i>Education's Next Horizon, Child Care Assoc. of La., &amp;</i>				
<i>Charmaine Caccioppi</i>	<i>La. Association of United Ways</i>		x		
<i>Shelly Collen</i>	<i>Wilcox Academy</i>	x	x	x	
<i>Kristi Givens</i>	<i>Kids of Excellence</i>	x	x	x	
<i>Michelle Galland</i>	<i>Dept. of Revenue</i>	x		x	
<i>Lynda Gavioli</i>	<i>Children's Coalition for Northeast La.</i>	x		x	
<i>Pearlie Harris</i>	<i>Royal Castle Child Care Development Center</i>	x	x	x	
<i>Lois Jordan</i>	<i>The Prep Center</i>	x		x	
<b>Item #73 School Readiness Child Care Directors &amp; Staff Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Rochelle Wilcox</i>	<i>Wilcox Academy</i>	x*	x	x	
<i>Wyatt Graves</i>	<i>Childcare Association of La.</i>	x*		x	
<i>Melanie Bronfin,</i>	<i>La. Partnership for Children &amp; Families,</i>	x*			x
<i>John Warner Smith, &amp;</i>	<i>Education's Next Horizon, Child Care Assoc. of La., &amp;</i>				
<i>Charmaine Caccioppi</i>	<i>La. Association of United Ways</i>		x		

\*These witnesses testified on Items 71, 72, 73, 74, and 75, during the time testimony was being taken on Item #71

## **REVENUE STUDY COMMISSION**

### **Tax Type: Individual Income**

**Testimony of October 12, 2012**

<b>Item #74 School Readiness Business Supported Child Care Credit</b>				
<b>Witness</b>	<b>Representing</b>	<b>Oral</b>	<b>Written</b>	<b>Card</b>
<i>Rochelle Wilcox</i>	<i>Wilcox Academy</i>	<i>x*</i>		<i>x</i>
<i>Wyatt Graves</i>	<i>Childcare Association of La.</i>	<i>x*</i>		<i>x</i>
<i>Melanie Bronfin,</i>	<i>La. Partnership for Children &amp; Families,</i>	<i>x*</i>		<i>x</i>
<i>John Warner Smith, &amp;</i>	<i>Education's Next Horizon, Child Care Assoc. of La., &amp;</i>			
<i>Charmaine Caccioppi</i>	<i>La. Association of United Ways</i>		<i>x</i>	
<i>John Warner Smith</i>	<i>Education's Next Horizon</i>		<i>x</i>	
<b>Item #75 School Readiness Fees &amp; Grants to Resource &amp; Referral Agencies Credit</b>				
<b>Witness</b>	<b>Representing</b>	<b>Oral</b>	<b>Written</b>	<b>Card</b>
<i>Rochelle Wilcox</i>	<i>Wilcox Academy</i>	<i>x*</i>		<i>x</i>
<i>Wyatt Graves</i>	<i>Childcare Association of La.</i>	<i>x*</i>		<i>x</i>
<i>Melanie Bronfin,</i>	<i>La. Partnership for Children &amp; Families,</i>	<i>x*</i>		<i>x</i>
<i>John Warner Smith, &amp;</i>	<i>Education's Next Horizon, Child Care Assoc. of La., &amp;</i>			
<i>Charmaine Caccioppi</i>	<i>La. Association of United Ways</i>		<i>x</i>	
<i>Shannon Abney</i>	<i>Volunteers of America's Partnerships in Child Care</i>		<i>x</i>	
<i>Lynda Gavioli</i>	<i>Children's Coalition for Northeast La.</i>		<i>x</i>	
<i>John Warner Smith</i>	<i>Education's Next Horizon</i>		<i>x</i>	
<b>Item #33 Family Responsibility</b>				
<b>Witness</b>	<b>Representing</b>	<b>Oral</b>	<b>Written</b>	<b>Card</b>
<i>Ed Landry</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>
<b>Item #59 Earned Income Tax Credit</b>				
<b>Witness</b>	<b>Representing</b>	<b>Oral</b>	<b>Written</b>	<b>Card</b>
<i>Jason DeCuir</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>

*Item numbers are listed in order of discussion*

<b>Witness Testimony</b>	<b>Oral</b>	<b>Written</b>	<b>Card</b>
<b>TOTAL</b>	<b>12</b>	<b>15</b>	<b>11</b>

\*These witnesses testified on Items 71, 72, 73, 74, and 75, during the time testimony was being taken on Item #71

# **REVENUE STUDY COMMISSION**

## **Tax Type: Individual Income Testimony of October 22, 2012**

<b>Item #69 Milk Producers Tax Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Mike Strain</i>	<i>Dept. of Agriculture</i>	x		x	
<i>Eugene Robertson</i>	<i>Dairy Farmers of La.</i>	x	x	x	
<i>Joe Mapes</i>	<i>La. Farm Bureau Federation</i>		x	x	
<b>Item #76 Federal Income Tax Deduction</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris John</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>		x		
<i>Leonore Heavey</i>	<i>Dept. of Revenue</i>	x		x	
<b>Item #54 Credit for Rehabilitation of Historic Structures</b>					
Witness	Representing	Oral	Written	Card	
<i>Pam Breaux</i>	<i>Dept. of Culture, Recreation &amp; Tourism</i>	x	x	x	
<i>Alison Saunders</i>	<i>Dept. of Culture, Recreation &amp; Tourism</i>	x		x	
<b>Item #57 Rehabilitation of an Owner Occupied Residential or Mixed-use Property</b>					
Witness	Representing	Oral	Written	Card	
<i>Pam Breaux</i>	<i>Dept. of Culture, Recreation &amp; Tourism</i>	x	x	x	
<i>Alison Saunders</i>	<i>Dept. of Culture, Recreation &amp; Tourism</i>	x		x	
<b>Item #68 Wind &amp; Solar Energy System Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Clyde Holloway</i>	<i>Public Service Commission</i>	x	x	x	
<i>Jon Sader &amp; John White</i>	<i>Sader Power Enterprises, LLC</i>		x		x
<i>David Gregg &amp; Jeremie Branton</i>	<i>The CitizenRe Corporation &amp; Freedom Power, LLC</i>		x		
<i>Aaron Dirks &amp; Tucker Crawford</i>	<i>Gulf States Renewable Industry Association</i>	x	x	x	
<i>Jeff Shaw</i>	<i>La. Solar Energy Society</i>				x
<b>Item #5 State Employees, Teachers &amp; Other Retirement Benefits Exclusion</b>					
Witness	Representing	Oral	Written	Card	
<i>Graig Luscombe</i>	<i>La. Retired Teachers Association (LRTA)</i>		x	x	
<i>Frank Jobert</i>	<i>Retired State Employees Association of La. (RSEA)</i>	x	x	x	

# REVENUE STUDY COMMISSION

**Tax Type: Individual Income**

**Testimony of October 22, 2012**

<b>Item #26 Net Income Taxes Paid to Other States</b>					
Witness	Representing	Oral	Written	Card	
<i>Ed Landry</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>	
<b>Item #43 Donations of Property to Certain Offices and Agencies</b>					
Witness	Representing	Oral	Written	Card	
<i>Carl Reilly</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>	
<b>Item #9 S Bank Income Exclusions</b>					
Witness	Representing	Oral	Written	Card	
<i>Joe Gendron</i>	<i>La. Bankers Association</i>		<i>x</i>		
<b>Item #18 I.R.C. Section 280(C) Expense Deduction</b>					
Witness	Representing	Oral	Written	Card	
<i>William Little</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>	
<b>Item #20 Deduction for Net Capital Gains</b>					
Witness	Representing	Oral	Written	Card	
<i>Dino Paternostro</i>	<i>Greater New Orleans, Inc.</i>		<i>x</i>		
<b>Item #70 Conversion of Vehicles to Alternative Fuel</b>					
Witness	Representing	Oral	Written	Card	
<i>Gifford Briggs</i>	<i>La. Oil &amp; Gas Association (LOGA)</i>		<i>x</i>	<i>x</i>	
<i>Tim Parich</i>	<i>Central Tech</i>			<i>x</i>	
<i>Ginger Adam &amp; Paul Pratt</i>	<i>Chesapeake Energy</i>				<i>x</i>
<b>Item #49 Employment of the Previously Unemployed</b>					
Witness	Representing	Oral	Written	Card	
<i>Ed Landry</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>	
<b>Item #52 Apprenticeship Tax Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Henry Heier</i>	<i>Mechanical Contractors Association of La.</i>	<i>x</i>	<i>x</i>	<i>x</i>	
<i>Heather Stefan</i>	<i>La. Workforce Commission, Apprenticeship Division</i>	<i>x</i>	<i>x</i>	<i>x</i>	
<i>Edward O'Connor</i>	<i>The MCC Group, LLC</i>		<i>x</i>		
<i>James Feazel II</i>	<i>Feazel Electrical Contracting, Inc.</i>		<i>x</i>		
<i>Kim Vince</i>	<i>Louis Mechanical Contactors</i>		<i>x</i>		
<i>Patrick Gootee</i>	<i>Gootee Construction Incorporated</i>		<i>x</i>		
<i>Harold Heidingsfelder</i>	<i>Industrial &amp; Mechanical Contractors, Inc.</i>		<i>x</i>		
<i>Armand Duvic, Jr.</i>	<i>A&amp;A Mechanical, LLC</i>		<i>x</i>		
<i>William Ellis</i>	<i>W.J. Barnes Electric</i>		<i>x</i>		

*Item numbers are listed in order of discussion*



## REVENUE STUDY COMMISSION

### Tax Type: Individual Income

Testimony of October 22, 2012

<b>Item #55 La. Community Development Financial Institutions Market Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Nina Hunter</i>	<i>Dept. of Revenue</i>	x		x	
<b>Item #67 Sugarcane Transport Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Jim Simon</i>	<i>American Sugar Cane League</i>		x		
<i>Matthew Spradley</i>	<i>American Sugar Cane League</i>				x
<i>Joe Mapes</i>	<i>La. Farm Bureau Federation</i>		x		x
<b>Item #61 Inventory Tax/Ad Valorem Tax</b>					
Witness	Representing	Oral	Written	Card	
<i>Renee Amar</i>	<i>National Federation of Independent Business</i>		x		
<i>John LeBlanc</i>	<i>La. Association of Business &amp; Industry</i>	x	x		x
<i>Chris John</i>	<i>La. Mid-Continent Oil &amp; Gas Association</i>		x		
<i>Dawn Johnson</i>	<i>La. Retailers Association</i>		x		
<i>Gifford Briggs</i>	<i>La. Oil &amp; Gas Association (LOGA)</i>				x
<i>Michael Martin</i>	<i>Lafourche Parish Assessor</i>				x
<i>Jessica Elliott</i>	<i>La. Retailers Association</i>				x
<i>Robert (Bob) Israel</i>	<i>La. Automobile Dealers Association</i>	x	x		x
<b>Item #62 Ad Valorem Tax on Natural Gas</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris John</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>		x		
<b>Item #63 Ad Valorem Tax Credit for Offshore Vessels</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris John</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>		x		
<i>Michael Martin</i>	<i>Lafourche Parish Assessor</i>	x	x		x
<b>Item #65 Credit for Purchases from Prison Industry Enhancement Contractors</b>					
Witness	Representing	Oral	Written	Card	
<i>Ed Landry</i>	<i>Dept. of Revenue</i>	x			x

*Item numbers are listed in order of discussion*

Witness Testimony	Oral	Written	Card
<b>TOTAL</b>	<b>21</b>	<b>32</b>	<b>26</b>

**REVENUE STUDY COMMISSION**  
**Tax Type: Corporation Income and Franchise**  
**Testimony of November 28, 2012**

<b>Items #1/3 Credit Unions</b>					
Witness	Representing	Oral	Written	Card	
Connie Major,	La. Credit Union League,				x
Jeffrey Conrad, &	Pelican State Credit Union, &				x
Robert Rieger	Adams & Reese	x	x		x
Ed Landry	Dept. of Revenue	x			x
<b>Items #2/5 Exemption for Certain Foreign Corporations</b>					
Witness	Representing	Oral	Written	Card	
Ed Landry	Dept. of Revenue	x			x
<b>Items #3/6 Electric Cooperatives</b>					
Witness	Representing	Oral	Written	Card	
Vanessa LaFleur	Dept. of Revenue	x			x
<b>Items #4/7 Exemption for Events, Activities, or Enterprises - Domed-Stadium, etc.</b>					
Witness	Representing	Oral	Written	Card	
Ray Tangney	Dept. of Revenue	x			x
<b>Item #6 State Banking Corporations &amp; Shareholders</b>					
Witness	Representing	Oral	Written	Card	
Joe Gendron	La. Bankers Association		x		
<b>Item #7 Dividends from National Banking Corporations &amp; State Banking Corporations</b>					
Witness	Representing	Oral	Written	Card	
Joe Gendron	La. Bankers Association	x	x		x
Ed Landry	Dept. of Revenue	x			x
<b>Items #10/10 La. Community Development Financial Institutions</b>					
Witness	Representing	Oral	Written	Card	
Nina Hunter	Dept. of Revenue	x			x
<b>Item #13 Subchapter S Corporation</b>					
Witness	Representing	Oral	Written	Card	
Renee Amar	National Federation of Independent Business		x		
John LeBlanc	La. Association of Business & Industry (LABI)		x		
Leonore Heavey	Dept. of Revenue	x			x
Raymond Frost	Dept. of Revenue	x			x
<b>Item #14 Percentage Depletion</b>					
Witness	Representing	Oral	Written	Card	
Chris John	La. Mid-Continent Oil & Gas Association (LMOGA)	x	x		x

*Item numbers are listed in order of discussion*

**REVENUE STUDY COMMISSION**  
**Tax Type: Corporation Income and Franchise**  
**Testimony of November 28, 2012**

<b>Item #15 Net La. Operating Loss</b>					
Witness	Representing	Oral	Written	Card	
<i>John LeBlanc</i>	<i>La. Association of Business &amp; Industry (LABI)</i>		<i>x</i>		
<i>Ed Landry</i>	<i>Dept. of Revenue</i>	<i>x</i>			<i>x</i>
<b>Item #16 Deduction for I.R.C. Section 280C Expense</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris John</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>		<i>x</i>		
<i>Nina Hunter</i>	<i>Dept. of Revenue</i>	<i>x</i>			<i>x</i>
<b>Item #18 Deduction for Hurricane Recovery Entity Benefits</b>					
Witness	Representing	Oral	Written	Card	
<i>Jason Decuir</i>	<i>Dept. of Revenue</i>	<i>x</i>			<i>x</i>
<b>Item #19 Insurance Company Premium Tax Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Phyllis Perron &amp; Roy James</i>	<i>La. Insurers' Conference</i>		<i>x</i>		<i>x</i>
<i>Jeff Drozda</i>	<i>La. Association of Health Plans</i>				<i>x</i>
<b>Item #29 Vehicle Alternate Fuel Usage Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>David Dollar</i>	<i>Lott Oil Company, Inc.</i>		<i>x</i>		<i>x</i>
<b>Item #35 New Jobs Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris John</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>		<i>x</i>		
<b>Item #37 Hiring Eligible Re-entrants Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Ed Landry</i>	<i>Dept. of Revenue</i>	<i>x</i>			<i>x</i>
<b>Item #38 Neighborhood Assistance Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Leonore Heavey</i>	<i>Dept. of Revenue</i>	<i>x</i>			<i>x</i>
<b>Item #40/31 La. Community Development Financial Institutions Act Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Jason DeCuir</i>	<i>Dept. of Revenue</i>	<i>x</i>			<i>x</i>
<i>Nina Hunter</i>	<i>Dept. of Revenue</i>	<i>x</i>			<i>x</i>

*Item numbers are listed in order of discussion*

**REVENUE STUDY COMMISSION**  
**Tax Type: Corporation Income and Franchise**  
**Testimony of November 28, 2012**

<b>Item #41/32 Low-income Housing Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Nina Hunter</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>	
<i>Jason Decuir</i>	<i>Dept. of Revenue</i>	<i>x</i>		<i>x</i>	
<b>Items #42/33 Inventory Tax/Ad Valorem Tax (Income &amp; Franchise)</b>					
Witness	Representing	Oral	Written	Card	
<i>Robert (Bob) Israel</i>	<i>La. Automobile Dealers Association, Inc.</i>		<i>x</i>		
<i>Dawn Johnson</i>	<i>La. Retailers Association</i>		<i>x</i>		
<i>John LeBlanc</i>	<i>La. Association of Business &amp; Industry (LABI)</i>		<i>2</i>		
<i>Chris John</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>		<i>x</i>		
<i>Jason DeCuir</i>	<i>Dept. of Revenue</i>	<i>x</i>			<i>x</i>
<b>Item #43/34 Ad Valorem Tax on Natural Gas</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris John</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>		<i>x</i>		
<b>Item #44/35 Ad Valorem Tax Credit for Offshore Vessels</b>					
Witness	Representing	Oral	Written	Card	
<i>Chris John</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>		<i>x</i>		
<b>Item #45/36 Credit for Ad Valorem Tax Paid by Certain Telephone Companies</b>					
Witness	Representing	Oral	Written	Card	
<i>Leonore Heavey</i>	<i>Dept. of Revenue</i>	<i>x</i>			<i>x</i>
<i>Ray Tangney</i>	<i>Dept. of Revenue</i>	<i>x</i>			<i>x</i>
<b>Item #48/38 Sugarcane Transport Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Jim Simon</i>	<i>American Sugar Cane League</i>		<i>x</i>		
<b>Item #49 Wind &amp; Solar Energy System Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Jason DeCuir</i>	<i>Dept. of Revenue</i>	<i>x</i>			<i>x</i>
<b>Item #51 Conversion of Vehicles to Alternative Fuel</b>					
Witness	Representing	Oral	Written	Card	
<i>David Dollar</i>	<i>Lott Oil Company, Inc.</i>		<i>x</i>		<i>x</i>
<i>Gifford Briggs</i>	<i>La. Oil &amp; Gas Association (LOGA)</i>		<i>x</i>		

**REVENUE STUDY COMMISSION**  
**Tax Type: Corporation Income and Franchise**  
**Testimony of November 28, 2012**

<b>Item #52 School Readiness Child Care Provider Credit</b>					
Witness	Representing	Oral	Written	Card	
Melanie Bronfin,	La. Partnership for Children & Families,				
John Warner Smith, &	Education's Next Horizon, &				
Charmaine Caccioppi	Child Care Association of La.		x		
<b>Item #53/41 School Readiness Business Supported Child Care Credit</b>					
Witness	Representing	Oral	Written	Card	
Melanie Bronfin,	La. Partnership for Children & Families,				
John Warner Smith, &	Education's Next Horizon, &				
Charmaine Caccioppi	Child Care Association of La.		x		
<b>Items #54/42 School Readiness Fees &amp; Grants to Resource &amp; Referral Agencies Credit</b>					
Witness	Representing	Oral	Written	Card	
Melanie Bronfin,	La. Partnership for Children & Families,				
John Warner Smith, &	Education's Next Horizon, &				
Charmaine Caccioppi	Child Care Association of La.		x		
<b>Item #55 Federal Income Tax Deduction</b>					
Witness	Representing	Oral	Written	Card	
John LeBlanc	La. Association of Business & Industry (LABI)		x		
Chris John	La. Mid-Continent Oil & Gas Association (LMOGA)		x		x
<b>Item #4 Limited Liability Companies</b>					
Witness	Representing	Oral	Written	Card	
John LeBlanc	La. Association of Business & Industry (LABI)		x		
Leonore Heavey	Dept. of Revenue	x			x
<b>Item #14 Phase-Out of Borrowed Capital in Franchise Tax Base</b>					
Witness	Representing	Oral	Written	Card	
John LeBlanc	La. Association of Business & Industry (LABI)		x		
<b>Item #15 Bank-holding Corporations</b>					
Witness	Representing	Oral	Written	Card	
Joe Gendron	La. Bankers Association		x		

**Item numbers are listed in order of discussion**

Witness Testimony	Oral	Written	Card
<b>TOTAL</b>	<b>25</b>	<b>29</b>	<b>16</b>

## REVENUE STUDY COMMISSION

### Tax Type: Incentive and Exemption Contract

Testimony of December 10, 2012

<b>Incentive and Exemption Contract- General Comments</b>					
Witness	Representing	Oral	Written	Card	
<i>Stephen Moret</i>	<i>Dept. of Economic Development</i>	x	x	x	
<b>Item #1 Atchafalaya Trace Heritage Area Development Zone Tax Exemption</b>					
Witness	Representing	Oral	Written	Card	
<i>Debra Credeur</i>	<i>Dept. of Culture, Recreation &amp; Tourism</i>		x	x	
<b>Item #3 Cane River Heritage Tax Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Debra Credeur</i>	<i>Dept. of Culture, Recreation &amp; Tourism</i>		x	x	
<b>Item #4 LA Community Economic Development</b>					
Witness	Representing	Oral	Written	Card	
<i>Stephen Moret</i>	<i>Dept. of Economic Development</i>		x		
<b>Item #24 Green Job Industries Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Stephen Moret</i>	<i>Dept. of Economic Development</i>		x		
<b>Item #19 Mentor-Protégé Tax Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Stephen Moret</i>	<i>Dept. of Economic Development</i>		x		
<b>Item #7 Research &amp; Development Tax Credit</b>					
Witness	Representing	Oral	Written	Card	
<i>Stephen Moret</i>	<i>Dept. of Economic Development</i>		x		
<i>Michael Hecht &amp; Adam Knapp</i>	<i>Greater New Orleans, Inc. &amp; Baton Rouge Area Chamber</i>	x x	x		x x
<i>Adam Weems</i>	<i>TransGenRx, Inc. &amp; American Tank Company</i>		x		
<b>Item #12 University Research &amp; Development Parks</b>					
Witness	Representing	Oral	Written	Card	
<i>Stephen Moret</i>	<i>Dept. of Economic Development</i>		x		
<b>Item #13 La. Biomedical Research &amp; Development Park Program</b>					
Witness	Representing	Oral	Written	Card	
<i>Stephen Moret</i>	<i>Dept. of Economic Development</i>		x		

# REVENUE STUDY COMMISSION

## Tax Type: Incentive and Exemption Contract Testimony of December 10, 2012

<b>Item #20 Technology Commercialization Credit Program</b>					
Witness	Representing	Oral	Written	Card	
Stephen Moret	Dept. of Economic Development		x		
<b>Item #25 La. Quality Jobs Program</b>					
Witness	Representing	Oral	Written	Card	
Stephen Moret	Dept. of Economic Development		x		
Erin Monroe Wesley, George Swift, & Marie Centanni	La. Industrial Development Exec. Assoc. (LIDEA) & Chamber Southwest	x			x
George Swift	SWLA Economic Development Alliance		x		
Adam Knapp & Michael Hecht	Baton Rouge Area Chamber & Greater New Orleans, Inc.	x x			x x
John LeBlanc Rhonda Reap-Curiel Jason El Koubi	La. Association of Business & Industry (LABI) LIDEA & Cencor Dept. of Economic Development		x		
		x x			x x
<b>Item #23 Retention &amp; Modernization Credit</b>					
Witness	Representing	Oral	Written	Card	
Stephen Moret	Dept. of Economic Development		x		
Adam Knapp & Michael Hecht	Baton Rouge Area Chamber & Greater New Orleans, Inc.	x x			x x
<b>Item #14 Industrial Tax Equalization Program</b>					
Witness	Representing	Oral	Written	Card	
Stephen Moret	Dept. of Economic Development		x		
<b>Item #15 Exemptions for Manufacturing Establishments</b>					
Witness	Representing	Oral	Written	Card	
Stephen Moret	Dept. of Economic Development		x		
Lou Anne Greco Jason El Koubi	Dept. of Economic Development Dept. of Economic Development	x x			x x

## REVENUE STUDY COMMISSION

### Tax Type: Incentive and Exemption Contract Testimony of December 10, 2012

<b>Item #16 Enterprise Zones</b>				
Witness	Representing	Oral	Written	Card
<i>Stephen Moret</i>	<i>Dept. of Economic Development</i>		x	
<i>Jan Moller</i>	<i>La. Budget Project</i>	x	x	x
<i>David Gray</i>	<i>La. Budget Project</i>	x		x
<i>Nicole Edmonson</i>	<i>Legislative Auditor's Office</i>	x		x
<i>Don Allison</i>		x		x
<i>Erin Monroe Wesley, George Swift, &amp; Marie Centanni</i>	<i>La. Industrial Development Exec. Assoc. (LIDEA) &amp; Chamber Southwest</i>		x	
<i>Adam Knapp &amp; Michael Hecht</i>	<i>Baton Rouge Area Chamber &amp; Greater New Orleans, Inc.</i>	x x	x	x x
<i>George Swift</i>	<i>SWLA Economic Development Alliance</i>		x	
<i>John LeBlanc</i>	<i>La. Association of Business &amp; Industry (LABI)</i>		x	
<i>Mark Atwood</i>	<i>Atwood's Bakery</i>		x	
<i>Jason El Koubi</i>	<i>Dept. of Economic Development</i>	x		x
<i>Elton Kennedy</i>	<i>Kennedy Rice Mill</i>		x	
<b>Item #11 New Markets Tax Credit</b>				
Witness	Representing	Oral	Written	Card
<i>Scott Kirkpatrick</i>	<i>La. Coalition for Capital</i>		x	
<b>Item #21 Angel Investor Tax Credit Program</b>				
Witness	Representing	Oral	Written	Card
<i>Stephen Moret</i>	<i>Dept. of Economic Development</i>		x	
<i>Adam Knapp &amp; Michael Hecht</i>	<i>Baton Rouge Area Chamber &amp; Greater New Orleans, Inc.</i>	x x	x	x x
<b>Items #18 Urban Revitalization Tax Incentive Program</b>				
Witness	Representing	Oral	Written	Card
<i>Stephen Moret</i>	<i>Dept. of Economic Development</i>		x	
<b>Item #5 Ports of Louisiana Tax Credits</b>				
Witness	Representing	Oral	Written	Card
<i>Stephen Moret</i>	<i>Dept. of Economic Development</i>		x	
<i>Joseph Accardo, Jr.</i>	<i>Ports Association of La.</i>	x	x	x
<i>Matt Gresham</i>	<i>Port of New Orleans</i>	x	x	x



# REVENUE STUDY COMMISSION

## Tax Type: Incentive and Exemption Contract Testimony of December 10, 2012

<b>Item #6 Motion Picture Investor Tax Credit</b>					
<b>Item #9 La. Motion Picture Incentive Program</b>					
Witness	Representing	Oral	Written	Card	
Stephen Moret	Dept. of Economic Development		2		
David Tatman	La. Film & Entertainment Association (LFEA)	x	x	x	
Sherri McConnell	McConnell & Associates Consulting	x	x	x	
Lampton Enochs	LFEA & Moonbot Studio	x	2	x	
Peter Loop	Loop Garou Entertainment	x		x	
Susie Labry		x		x	
Will French	Film Production Capital, LLC	x		x	
Jason El Koubi	Dept. of Economic Development	x		x	
Christopher Stelly	Dept. of Economic Development	x		x	
Jan Moller	La. Budget Project	x	x	x	
Steve Spires	La. Budget Project	x		x	
Greg Albrecht	Louisiana Fiscal Office	x			
Andre Champagne	Hollywood Trucks	x		x	
Scott Hutcheson	City of New Orleans		x		
Lance Sisung	Sisung Film Finance, LLC		x		
Scott Evans	Travelcorp, LLC		x		
Jennifer Holmes	S&R Hotels, LLC		x		
Angela Miele	Motion Picture Association of America, Inc.		x		
<b>Item #8 Digital Media &amp; Software Development Tax Credit</b>					
Witness	Representing	Oral	Written	Card	
Stephen Moret	Dept. of Economic Development		x		
Lampton Enochs	LFEA & Moonbot Studio		x		
Adam Knapp &	Baton Rouge Area Chamber &	x		x	
Michael Hecht	Greater New Orleans, Inc.	x	x	x	
<b>Item #17 Sound Recording Investor Tax Credit</b>					
Witness	Representing	Oral	Written	Card	
Stephen Moret	Dept. of Economic Development		x		
Jay Weigel			x		
<b>Item #22 Musical and Theatrical Production Credit</b>					
Witness	Representing	Oral	Written	Card	
Stephen Moret	Dept. of Economic Development		x		
Will French	Film Production Capital, LLC	x	x	x	
<b>Item numbers are listed in order of discussion</b>					
<b>Witness Testimony</b>		<b>Oral</b>	<b>Written</b>	<b>Card</b>	
<b>TOTAL</b>		<b>39</b>	<b>55</b>	<b>24</b>	

**REVENUE STUDY COMMISSION**  
**Tax Type: Severance and Petroleum Products**  
**Testimony of January 17, 2013**

<b>Severance Taxes - General Comments</b>					
Witness	Representing	Oral	Written	Card	
Don Briggs,	La. Oil & Gas Association (LOGA) &				
Gifford Briggs, &		x			x
Art Price	LOGA & Badger Oil	x	x		x
Chris John	La. Mid-Continent Oil & Gas Association (LMOGA)	x			x
<b>Severance Item #7 Horizontal Wells (Natural Gas Suspension)</b>					
Witness	Representing	Oral	Written	Card	
Don Briggs,	La. Oil & Gas Association (LOGA) &				
Gifford Briggs, &		x			x
Art Price	LOGA & Badger Oil		x		x
Chris John	La. Mid-Continent Oil & Gas Association (LMOGA)				x
Robert Baumann		x			x
Jan Moller	La. Budget Project		x		
Gary Ross	Office of Conservation	x			x
<b>Severance Item #8 Inactive Wells (Natural Gas Suspension)</b>					
Witness	Representing	Oral	Written	Card	
Gifford Briggs	La. Oil & Gas Association (LOGA)	x			x
<b>Severance Item #9 Deep Wells (Natural Gas Suspension)</b>					
Witness	Representing	Oral	Written	Card	
Chris John	La. Mid-Continent Oil & Gas Association (LMOGA)	x			x
<b>Severance Item #11 Incapable Oil-Well Gas (Natural Gas Special Rate)</b>					
<b>Severance Item #12 Incapable Gas-Well Gas (Natural Gas Special Rate)</b>					
<b>Severance Item #19 Incapable Oil (Oil Special Rate)</b>					
<b>Severance Item #20 Stripper Oil (Oil Special Rate)</b>					
<b>Severance Item #21 Stripper Oil - Value Less Than \$20 per Barrel (Oil Special Rate)</b>					
Witness	Representing	Oral	Written	Card	
Gifford Briggs	La. Oil & Gas Association (LOGA)	x			x
Chris John	La. Mid-Continent Oil & Gas Association (LMOGA)	x			x
Art Price	LOGA & Badger Oil	x			x
<b>Severance Item #18 Tertiary Recovery (Oil Suspension)</b>					
Witness	Representing	Oral	Written	Card	
Don Briggs,	La. Oil & Gas Association (LOGA) &				
Gifford Briggs, &		x			x
Art Price	LOGA & Badger Oil		x		

*Item numbers are listed in order of discussion*

# REVENUE STUDY COMMISSION

## Tax Type: Severance and Petroleum Products

Testimony of January 17, 2013

<b>Severance Item #15 Inactive Wells (Oil Suspension)</b>				
Witness	Representing	Oral	Written	Card
<i>Don Briggs,</i>	<i>La. Oil &amp; Gas Association (LOGA) &amp;</i>			
<i>Gifford Briggs, &amp;</i>		x		x
<i>Art Price</i>	<i>LOGA &amp; Badger Oil</i>	x	x	x
<i>Robert Baumann</i>		x		x
<b>Severance Item #22 Salvage Oil (Oil Special Rate)</b>				
Witness	Representing	Oral	Written	Card
<i>Gifford Briggs</i>	<i>La. Oil &amp; Gas Association (LOGA)</i>	x		x
<b>Petroleum Products Taxes - General Comments</b>				
Witness	Representing	Oral	Written	Card
<i>Chris John</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>	x	x	x
<b>Item #7 School-bus Drivers (Special Fuels Tax Refund)</b>				
Witness	Representing	Oral	Written	Card
<i>Chris John</i>	<i>La. Mid-Continent Oil &amp; Gas Association (LMOGA)</i>	x		x
<b>Item #6 Discount for Timely Filing &amp; Payment by Suppliers/Permissive Suppliers (Gasoline Tax)</b>				
Witness	Representing	Oral	Written	Card
<i>Shirley Bonaccorso</i>	<i>Dept. of Revenue</i>	x		x
<b>Item #15 Interstate Gasoline and Diesel Shipments/Exports (Federally Imposed Exemption)</b>				
Witness	Representing	Oral	Written	Card
<i>Shirley Bonaccorso</i>	<i>Dept. of Revenue</i>	x		x
<b>Overall General Comments</b>				
Witness	Representing	Oral	Written	Card
<i>Jan Moller</i>	<i>La. Budget Project</i>	x		x
<i>Steve Spires</i>	<i>La. Budget Project</i>			x
<i>Gifford Briggs</i>	<i>La. Oil &amp; Gas Association (LOGA)</i>	x		x
<i>Greg Albrecht</i>	<i>Louisiana Fiscal Office</i>	x		
<i>Kevin McCotter</i>	<i>Chesapeake Energy</i>	x		x
<i>Robert Scott</i>	<i>Public Affairs Research Council</i>	x		x
<i>Item numbers are listed in order of discussion</i>				
<b>Witness Testimony</b>				
		Oral	Written	Card
<b>TOTAL</b>		<b>25</b>	<b>6</b>	<b>10</b>