

**THE OFFICIAL JOURNAL
OF THE
SENATE
OF THE
STATE OF LOUISIANA**
NINTH DAY'S PROCEEDINGS

**Fifty-Third Extraordinary Session of the Legislature
Under the Adoption of the
Constitution of 1974**

Senate Chamber
State Capitol
Baton Rouge, Louisiana

Friday, November 22, 2024

The Senate was called to order at 11:07 o'clock A.M. by Hon. J. Cameron Henry, Jr., President of the Senate.

**Morning Hour
CONVENING ROLL CALL**

PRESENT

Mr. President	Edmonds	Miller
Abraham	Fesi	Mizell
Allain	Fields	Morris
Barrow	Foil	Pressly
Bass	Harris	Price
Boudreaux	Hensgens	Reese
Bouie	Hodges	Seabaugh
Carter	Jackson-Andrews	Stine
Cathey	Jenkins	Talbot
Cloud	Kleinpeter	Wheat
Connick	Lambert	Womack
Coussan	Luneau	
Duplessis	McMath	
Total - 37		

ABSENT

Miguez	Owen
Total - 2	

The President of the Senate announced there were 37 Senators present and a quorum.

Prayer

The prayer was offered by Senator Glen Womack, following which the Senate joined in the Pledge of Allegiance to the flag of the United States of America.

Reading of the Journal

On motion of Senator Womack, the reading of the Journal was dispensed with and the Journal of November 21, 2024, was adopted.

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

Senator Miller asked for and obtained a suspension of the rules to take up Senate Bills and Joint Resolutions just returned from the House of Representatives with amendments.

**SENATE BILL NO. 9—
BY SENATOR MILLER**

AN ACT

To amend and reenact R.S. 13:4163, relative to legislative continuances and extensions for legislators and legislative employees; to provide with respect to continuance and extension of deadlines; to authorize members of the legislature and

legislative employees to file legislative continuances in certain circumstances; to provide for peremptory grounds; to provide with respect to time delays and procedures; to provide for a rebuttable presumption; to provide for service of process; to provide for notification and reporting requirements; to provide for electronic transmission; to provide for exceptions; to provide for denial of a motion for continuance or extension; to provide for the supreme court's authority to regulate disciplinary proceedings against a member of the legislature or legislative employee; to provide for an effective date; and to provide for related matters.

The bill was read by title. Returned from the House of Representatives with amendments:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Civil Law and Procedure to Reengrossed Senate Bill No. 9 by Senator Miller

AMENDMENT NO. 1

On page 5, line 6, after "**case**" and before the comma "," insert "**or administrative proceeding**"

AMENDMENT NO. 2

On page 5, at the beginning of line 18, change "**(2)**" to "**(2)(a)**"

AMENDMENT NO. 3

On page 5, line 22, after "**that the**" and before "**legislative employee**" delete "**member of the legislature or**"

AMENDMENT NO. 4

On page 5, in between lines 25 and 26, insert the following:

"(b) A member of the legislature shall not be required to submit an affidavit as required by Paragraph (2)(a) of this Section."

AMENDMENT NO. 5

On page 6, line 25, after "**court**" and before "**consider**" change "**also shall**" to "**shall also**"

AMENDMENT NO. 6

On page 7, line 22, after "**extension**" and before "**of**" change "**based on Paragraph (B)(2)**" to "**based on the objecting party overcoming the presumption pursuant to Paragraph (B)(2)**"

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Villio to Reengrossed Senate Bill No. 9 by Senator Miller

AMENDMENT NO. 1

On page 5, line 24, after "**is the**" and before "**legislative**" delete "**legislator or**"

AMENDMENT NO. 2

In Amendment No. 4 by the House Committee on Civil Law and Procedure (#181), on page 1, line 12, after "**by**" and before the period "." change "**Paragraph (2)(a) of this Section**" to "**Subparagraph (a) of this Paragraph**"

AMENDMENT NO. 3

In Amendment No. 6 by the House Committee on Civil Law and Procedure (#181), on page 1, line 17, after "**objecting**" and before "**overcoming**" change "**party**" to "**party's**"

AMENDMENT NO. 4

On page 8, at the beginning of line 11, change "**that**" to "**who**"

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Villio to Reengrossed Senate Bill No. 9 by Senator Miller

AMENDMENT NO. 1

On page 5, line 14, after "**between**" and before "**days**" change "**thirty**" to "**twenty-one**"

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AMENDMENT NO. 2

On page 6, line 13, after "than" and before "days" change "sixty" to "forty-five"

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Villio to Reengrossed Senate Bill No. 9 by Senator Miller

AMENDMENT NO. 1

On page 9, after line 19, add the following:

"Section 3. The provisions of this Act shall be given prospective and retroactive application to all actions filed or pending on or after October 25, 2024."

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Green to Reengrossed Senate Bill No. 9 by Senator Miller

AMENDMENT NO. 1

On page 5, line 26, after "filed" delete the remainder of the line, and insert the following: "by electronic means such as facsimile transmission or electronic mail, or by other electronic means in"

AMENDMENT NO. 2

On page 7, line 12, after "an appeal" and before "with the" insert "at no cost"

AMENDMENT NO. 3

On page 7, line 15, after "order" and before the period "." insert "filed at no cost"

Senator Miller moved to concur in the amendments proposed by the House.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Edmonds	Miguez
Abraham	Fesi	Miller
Allain	Fields	Mizell
Barrow	Foil	Morris
Bass	Harris	Owen
Boudreaux	Hensgens	Pressly
Bouie	Hodges	Price
Carter	Jackson-Andrews	Reese
Cathey	Jenkins	Seabaugh
Cloud	Kleinpeter	Stine
Connick	Lambert	Talbot
Coussan	Luneau	Wheat
Duplessis	McMath	Womack

Total - 39

NAYS

Total - 0

ABSENT

Total - 0

The Chair declared the Senate concurred in the amendments proposed by the House.

House Bills and Joint Resolutions on Third Reading and Final Passage

Motion

Senator Reese moved to suspend the rules to take up House Bill No. 10 out of its regular order.

Without objection, so ordered.

HOUSE BILL NO. 10—

BY REPRESENTATIVE WRIGHT

AN ACT

To amend and reenact R.S. 12:425, R.S. 22:2065, R.S. 33:4169(D), R.S. 47:301(3), (4)(i) through (k), (6), (7), (8), (10), (13), (14), (16), (18), and (23) through (30), 301.1(A)(introductory paragraph), (B)(2)(b) through (d), (C)(2)(b), (D), and (E), 302(D), 303(B)(introductory paragraph), (1)(introductory paragraph) and (b)(introductory paragraph), (3)(b)(ii), and (4), (D)(1), (E), and (F), 303.1(B)(5), 304(A), 305(A), (B), (C), (D)(1), and (E) through (I), 305.2 through 305.4, 305.6 through 305.8, 305.10(F), 305.13, 305.20(A), (C), and (D), 305.39, 305.50(B) through (D), 305.72(C), 305.73(B) through (D), 305.75, 306.5(B), 318(A), 321(A) and (C), 321.1(A), (B), and (C), 322, 331(A) through (C), 332, 337.2(C)(2) and (4)(a) and (b)(i)(aa)(II) and (bb)(II), 337.4(B)(6) and (7), 337.6(B), 337.8(B), 337.13(A), 463.8(B)(1)(b) and (3), and 6001(A), and R.S. 51:1286, to enact R.S. 47: 301(4)(l), 301.3, 301.4, 301.5, 305(J), 305.5, 305.12, and 305.72(D) through (F), and to repeal Part V of Chapter 3 of Title 40, comprised of R.S. 40:582.1 through 582.7, R.S. 47:9, 301(4)(m) and (n) and (31), 301.1(B)(2)(e) and (f) and (F), 301.2, 302(F) through (J), (L) through (T), and (X) through (CC), 305(D)(3) through (6), 305.9, 305.14 through 305.18, 305.24 through 305.26, 305.28, 305.30, 305.33, 305.36, 305.37, 305.40 through 305.44, 305.46, 305.47, 305.49, 305.50(E) and (F), 305.52 through 305.54, 305.56 through 305.65, 305.67, 305.68, 305.70, 305.71, 305.73(A)(5) and (6), (E), and (F), 305.74, 305.76 through 305.80, 306(A)(3), (6), and (7), and (D), 315.1 through 315.3, 315.5, 321(E) through (Q), 321.1(E), (F), (I), and (J), 331(F) through (W), 337.2(A)(2) and (B)(3)(e) through (h), 337.4(B)(4) and (8), 337.5(A)(1)(e), 337.10.1 through 337.10.2, 337.11.1, 337.11.2, 337.11.4, 337.18(A)(3), 337.23(C)(1)(a)(ii), 338.1(B), 340(G)(6)(d), 6003, and 6040, and Chapter 10 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:1301 through 1316, relative to sales and use taxes; to provide for the rate of the sales and use tax; to provide for sales and use tax exclusions, exemptions, credits, and rebates; to provide for the applicability of certain exclusions, exemptions, credits, and rebates to sales and use taxes levied by the state and certain other political subdivisions; to provide with respect to compensation for certain dealers for collecting and remitting sales and use taxes; to provide for the administration and sourcing of certain sales; to provide for the 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.

Floor Amendments

Senator Reese proposed the following amendments.

SENATE FLOOR AMENDMENTS

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

AMENDMENT NO. 1

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

AMENDMENT NO. 2

On page 1, line 2, after "reenact" delete the remainder of the line and insert the following: "R.S. 22:2065, R.S. 47:32(A), 44.1(A), 287.732.2(B), 287.750(I), 293(9)(a)(iv) and (10), 294, 295, the Section heading of 297.14, 300.1, 300.3(3), 301(3), (4)(i)"

AMENDMENT NO. 3

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

AMENDMENT NO. 4

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

AMENDMENT NO. 5

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

AMENDMENT NO. 6

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

AMENDMENT NO. 7

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

AMENDMENT NO. 8

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

AMENDMENT NO. 9

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

AMENDMENT NO. 10

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

AMENDMENT NO. 11

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

AMENDMENT NO. 12

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

AMENDMENT NO. 13

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

AMENDMENT NO. 14

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

AMENDMENT NO. 15

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

AMENDMENT NO. 16

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

AMENDMENT NO. 17

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

AMENDMENT NO. 18

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

AMENDMENT NO. 19

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

AMENDMENT NO. 20

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

AMENDMENT NO. 21

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

AMENDMENT NO. 22

On page 2, line 16, after "rebates;" insert the following: "to provide state taxes levied on income; to provide for a flat tax rate for individuals, estates, and trusts; to provide for the calculation of individual income tax liability; to provide for the reduction of individual income tax rates under certain circumstances; to provide for certain requirements and limitations for the reduction of individual income tax rates; to provide for the amount of the standard deduction; to reduce certain deductions and credits; to increase the amount of the deduction for certain annual retirement income; to provide for certain definitions; to establish bonus depreciation and bonus amortization deductions; to provide for certain limitations with respect to the bonus depreciation and amortization; to provide for personal exemptions and credits for dependents; to provide for the rates and brackets for estates and trusts; to provide for the termination of certain credits claimed against income tax liability; to provide relative to the motion picture production tax credit; to provide relative to the research and development tax credit; to provide relative to the tax credit for rehabilitation of historic structures; to provide for credit caps; to repeal provisions relative to elections made by certain corporations and flow-through entities; to repeal provisions for certain disallowed expenses; to repeal the deduction for net capital gains; to repeal the individual income tax rate reduction trigger; to repeal regulation requirements for the capital gains deduction; to repeal certain limitations on the deduction for children adopted from foster care; to repeal certain limitations on the deduction for the private adoption of certain children;"

AMENDMENT NO. 23

On page 2, delete lines 19 through 25

AMENDMENT NO. 24

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

AMENDMENT NO. 25

On page 3, delete lines 5 through 16

AMENDMENT NO. 26

On page 3, delete line 17, and insert the following:
"Section 2. R.S. 47:32(A), 44.1(A), 287.732.2(B), 287.750(I), 293(9)(a)(iv) and (10), 294, 295, the Section heading of 297.14, 300.1, 300.3(3), 301(3), (4)(i) through (k), (6), (7), (8), (10), (13), (14), (16), (18),"

AMENDMENT NO. 27

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

AMENDMENT NO. 28

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

AMENDMENT NO. 29

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

AMENDMENT NO. 30

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

AMENDMENT NO. 31

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

AMENDMENT NO. 32

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

AMENDMENT NO. 33

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

AMENDMENT NO. 34

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

"§32. Rates of tax

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

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

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

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

* * *

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

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

* * *

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

* * *

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

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

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

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

* * *

§287.750. Louisiana work opportunity tax credit

* * *

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

* * *

§293. Definitions

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

* * *

(9)(a) "Tax table income", for resident individuals, means adjusted gross income plus interest on obligations of a state or political subdivision thereof, other than Louisiana and its municipalities, title to which obligations vested with the resident individual on or subsequent to January 1, 1980, and less:

* * *

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

* * *

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

* * *

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

* * *

§294. Personal exemptions and credit for dependents Standard deduction

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

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

a. (1) Single Individual and Married-Separate \$ ~~4500.00~~ \$12,500.00

b. (2) Married-Joint Return, and a Qualified Surviving Spouse, and Head of Household \$ ~~9000.00~~ 200% of the dollar amount provided for Single Individuals

c. Married-Separate \$ ~~4500.00~~

d. Head of Household \$ ~~9000.00~~

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

§295. Tax imposed on individuals; administration

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

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

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

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

* * *

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

* * *

§297.25 Tax deduction; election; bonus depreciation and amortization

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

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

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

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

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

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

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

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

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

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

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

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

D. Bonus amortization for research and experimental expenditures.

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

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

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

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

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

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

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

* * *

§300.1. Tax imposed

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

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

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

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

* * *

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§300.3. Residents and nonresidents

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

* * *

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

* * *

§300.6. Louisiana taxable income of resident estate or trust

* * *

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

* * *

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

§300.7. Louisiana taxable income of nonresident estate or trust

* * *

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

* * *

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

* * *

AMENDMENT NO. 35

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

AMENDMENT NO. 36

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

AMENDMENT NO. 37

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

AMENDMENT NO. 38

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

AMENDMENT NO. 39

On page 33, delete lines 6 and 7, insert the following: "shall not be included; ~~nor~~ Sales price shall ~~the sales price~~ not include the amount charged for labor or services rendered in installing, applying, remodeling, or repairing property sold if that charge is separately billed to the customer at the time of the sale."

AMENDMENT NO. 40

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

AMENDMENT NO. 41

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

AMENDMENT NO. 42

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

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AMENDMENT NO. 43

On page 65, delete lines 12 through 14

AMENDMENT NO. 44

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

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

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

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

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

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

(6) After allocation to the Bond Security and Redemption Fund as provided in Article VII, Section 9(B) of the State Constitution, the treasurer shall deposit in and credit to the Local Revenue Fund the avails of the taxes collected under this Subsection."

AMENDMENT NO. 45

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

AMENDMENT NO. 46

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

AMENDMENT NO. 47

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

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

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

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

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

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

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

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

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

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

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

AMENDMENT NO. 48

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

AMENDMENT NO. 49

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

AMENDMENT NO. 50

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

AMENDMENT NO. 51

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

AMENDMENT NO. 52

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

AMENDMENT NO. 53

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

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AMENDMENT NO. 54

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

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

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

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

AMENDMENT NO. 55

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

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

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

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

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

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

(5) The tax imposed by R.S. 47:302(A) and R.S. 47:321 shall not apply to the sale at retail, the use, the consumption, the distribution, and the storage of insulin, both prescription and nonprescription to be used or consumed in this state, for personal use or consumption; provided, however, that this exemption shall apply only to sales taxes imposed by the State of Louisiana and shall not apply to such taxes authorized and imposed by any school board, municipality, or other local taxing authority notwithstanding any other provision of law to the contrary, specifically but not exclusively R.S. 33:2716.1.1.

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

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

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

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

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

(5) The procurement and administration of cancer and related chemotherapy prescription drugs used exclusively by the patient in his medical treatment when administered exclusively to the patient by a physician, nurse, or other health care professional in a physician's

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office where patients are not regularly kept as bed patients for twenty-four hours or more.

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

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

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

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

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

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

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

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

AMENDMENT NO. 56

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

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

AMENDMENT NO. 57

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

AMENDMENT NO. 58

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

AMENDMENT NO. 59

On page 99, delete line 24, and insert the following: "equipment used directly in the manufacturing process, or which control or communicate with computer systems that control heating or cooling systems for machinery or equipment that manufactures tangible personal property for sale. Computers and software used for inventory and accounting systems or that control non-qualifying machinery and equipment are not considered machinery and equipment for purposes of this Subparagraph."

AMENDMENT NO. 60

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

AMENDMENT NO. 61

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

AMENDMENT NO. 62

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

AMENDMENT NO. 63

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

AMENDMENT NO. 64

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

AMENDMENT NO. 65

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

"(2) Any municipal corporation, parish, sewerage, or water district that enters into a contract with a private nonprofit company

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to construct or operate a sewerage or wastewater treatment facility shall be exempt from the same sales tax as the municipal corporation, parish, sewerage, or water district."

AMENDMENT NO. 66

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

AMENDMENT NO. 67

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

AMENDMENT NO. 68

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

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

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

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

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

* * *

AMENDMENT NO. 69

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

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

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

B. Admission charges for, outside gate admissions to, or parking fees associated with an event providing Louisiana heritage, culture, crafts, art, food, and music which is sponsored by a domestic nonprofit organization that is exempt from tax under Section 501(c)(3) of the Internal Revenue Code shall be from sales and use taxes levied by the state. The provisions of this Subsection shall apply only to an event which transpires over a minimum of seven but not more than twelve days and has a five-year annual average attendance of at least three hundred thousand over the duration of the event. For purposes of determining the five-year annual average attendance, the calculation shall include the total annual attendance

for each of the five most recent years. The provisions of this Subsection shall apply only to admission charges for, outside gate admissions to, or parking fees associated with an event when the charges and fees are payable to or for the benefit of the sponsor of the event.

* * *

AMENDMENT NO. 70

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

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

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

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

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

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

* * *

AMENDMENT NO. 71

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

"§305.75. Exemptions; feminine hygiene products and diapers

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

AMENDMENT NO. 72

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

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

A. * * *

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

* * *

AMENDMENT NO. 73

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

AMENDMENT NO. 74

On page 120, delete line 8, and insert the following: "~~under~~ pursuant to the provisions of Chapter Chapters 2 and 2-B of this Subtitle H of this Title, there is hereby levied"

AMENDMENT NO. 75

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

"§321.1. Imposition of tax

A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 331(A) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied an additional tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible personal property as defined in Chapter 2 of this Subtitle. The levy of said tax shall be as follows:

(1)(a) Except as provided for in Subparagraph (b) of this Paragraph, ~~at~~ At the rate of forty-five hundredths of one percent of the sales price of each item or article of tangible personal property when sold at retail in this state, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.

(b) Beginning January 1, 2025, through December 31, 2029, in addition to the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an additional tax of fifty-five hundredths of one percent of the sales price of each item or article of tangible personal property when sold at retail in this state, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.

(c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five hundredths of one percent of the sales price of each item or article of tangible personal property when sold at retail in this state, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.

(2)(a) Except as provided for in Subparagraph (b) of this Paragraph, ~~at~~ At the rate of forty-five hundredths of one percent of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state, provided that there shall be no duplication of the tax.

(b) Beginning January 1, 2025, through December 31, 2029, in addition to the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an additional tax of fifty-five hundredths of one percent of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state, provided that there shall be no duplication of the tax.

(c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five hundredths of one percent of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state, provided that there shall be no duplication of the tax.

B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a tax upon the lease or rental within this state of each item or article of tangible personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be as follows:

(1)(a) Except as provided for in Subparagraph (b) of this Paragraph, ~~at~~ At the rate of forty-five hundredths of one percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined in Chapter 2 of this Subtitle, where the lease or rental of such property is in an established business, or part of an established business, or the same is incidental or germane to the business.

(b) Beginning January 1, 2025, through December 31, 2029, in addition to the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an additional tax of fifty-five hundredths of one percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined in Chapter 2 of this Subtitle, where the lease or rental of such property is in an established business, or part of an established business, or the same is incidental or germane to the business.

(c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five hundredths of one percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined in Chapter 2 of this Subtitle, where the lease or rental of such property is in an established business, or part of an established business, or the same is incidental or germane to the business.

(2)(a) Except as provided for in Subparagraph (b) of this Paragraph, ~~at~~ At the rate of forty-five hundredths of one percent of the monthly lease or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or rentee to the owner of the tangible personal property.

(b) Beginning January 1, 2025, through December 31, 2029, in addition to the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an additional tax of fifty-five hundredths of one percent of the monthly lease or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or rentee to the owner of the tangible personal property.

(c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five hundredths of one percent of the monthly lease or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or rentee to the owner of the tangible personal property.

C.(1) Except as provided for in Paragraph (2) of this Subsection, ~~in~~ in addition to the tax levied on sales of services by R.S. 47:302(C), 321(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a tax upon all sales of services in this state, as those services are defined by Chapter 2 of this Subtitle, at the rate of forty-five hundredths of one percent of the amounts paid or charged for the services.

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

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

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

AMENDMENT NO. 76

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

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

AMENDMENT NO. 77

On page 122, delete lines 27 and 28, and insert the following: "this Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950; the levy of said the tax to shall be as follows:"

AMENDMENT NO. 78

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

AMENDMENT NO. 79

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

"B. In addition to the tax levied by R.S. 47:302(B) ~~and 321(B)~~, 321(B), and 321.1(B) and collected under the provisions of Chapter 2 of Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950 pursuant to the provisions of Chapters 2 and 2-A of this Subtitle, there is hereby levied a tax upon the lease or rental within this state of each item or article of tangible personal property, as defined by said Chapter 2 of Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950; the levy of said tax to be as follows in Chapter 2 of this Subtitle. The levy of the tax shall be as follows:"

AMENDMENT NO. 80

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

AMENDMENT NO. 81

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

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

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

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

AMENDMENT NO. 82

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

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

AMENDMENT NO. 83

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

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

* * *

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

* * *

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

* * *

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

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

* * *

AMENDMENT NO. 84

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

AMENDMENT NO. 85

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

"§6006. Tax credits for local inventory taxes paid

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

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

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

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

* * *

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

* * *

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

* * *

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

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

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

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

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

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

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

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

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

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

political subdivisions in the taxable year was less than or equal to one million dollars shall be refunded all of the excess credit.

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

(3) ~~The provisions of this Subsection shall not apply to manufacturers as defined in Subparagraph (C)(3)(b) of this Section.~~ §6007. Motion picture production tax credit

* * *

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

(1) Department of Economic Development program issuance cap.

* * *

(b)

* * *

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

* * *

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

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

(2) Department of Revenue taxpayer claim cap.

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

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

* * *

§6015. Research and development tax credit

* * *

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

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

* * *

§6019. Tax credit; rehabilitation of historic structures

A.(1)

* * *

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

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

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

* * *

§6020. Angel Investor Tax Credit Program

* * *

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

* * *

§6023. Sound recording investor tax credit

* * *

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

* * *

AMENDMENT NO. 86

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

AMENDMENT NO. 87

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

"§1787. Enterprise zone incentives

* * *

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

* * *

§2399.3. Modernization tax credit

* * *

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

* * *

§2461. Application deadline

No new advance notifications under this Chapter shall be accepted by the Department of Economic Development after ~~June 30,~~

~~2026 June 30, 2025~~. However, an employer that was approved by the department to receive incentives under the program on or before ~~June 30, 2026~~ June 30, 2025, shall continue to receive incentives pursuant to the terms of its agreement with the state of Louisiana as long as the employer retains its eligibility."

AMENDMENT NO. 88

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

AMENDMENT NO. 89

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

AMENDMENT NO. 90

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

AMENDMENT NO. 91

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

AMENDMENT NO. 92

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

AMENDMENT NO. 93

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

AMENDMENT NO. 94

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

AMENDMENT NO. 95

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

AMENDMENT NO. 96

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

AMENDMENT NO. 97

On page 135, delete line 24

AMENDMENT NO. 98

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

AMENDMENT NO. 99

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

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

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

On motion of Senator Reese, the amendments were adopted.

Floor Amendments

Senator Reese proposed the following amendments.

SENATE FLOOR AMENDMENTS

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

AMENDMENT NO. 1

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

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

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

(2)"

On motion of Senator Reese, the amendments were adopted.

Floor Amendments

Senator Foil proposed the following amendments.

SENATE FLOOR AMENDMENTS

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

AMENDMENT NO. 1

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

AMENDMENT NO. 2

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

On motion of Senator Foil, the amendments were adopted.

The bill was read by title. Senator Reese moved the final passage of the amended bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Fesi	Miller
Abraham	Fields	Mizell
Allain	Foil	Morris
Barrow	Harris	Owen
Bass	Hensgens	Pressly
Boudreaux	Hodges	Price
Bouie	Jackson-Andrews	Reese
Carter	Jenkins	Seabaugh
Cathey	Kleinpeter	Stine
Cloud	Lambert	Talbot
Connick	Luneau	Wheat
Coussan	McMath	Womack
Edmonds	Miguez	
Total - 38		

NAYS

Duplessis
Total - 1

ABSENT

Total - 0

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Reese moved to reconsider the vote by which the bill was passed and laid the motion on the table.

Motion

Senator Foil moved to suspend the rules to take up House Bill No. 2 out of its regular order.

Without objection, so ordered.

HOUSE BILL NO. 2—

BY REPRESENTATIVE EMERSON
AN ACT

To amend and reenact R.S. 47:287.12, 287.750(I), 4302(B), 6007(I), 6015(J), 6019(A)(1)(a)(i), 6020(H), 6022(D)(4)(introductory paragraph), and 6023(I) and R.S. 51:1787(L) and 2461, to enact R.S. 47:287.73(C)(6), 287.744, 3204(M), and 6022(M) and R.S. 51:2399.3(C), and to repeal R.S. 17:3389, Part II of Chapter 26 of Title 25 of the Louisiana Revised Statutes of 1950, comprised of R.S. 25:1226 through 1226.6, R.S. 47:12, 34, 37, 287.73(C)(4), 287.95(H), 287.748, 287.749, 287.752, 287.755, 287.758, 287.759, 301(10)(a)(vi), Chapter 5 of Subtitle V of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:4331, R.S. 47:6005(G), 6006, 6008(D), 6011, 6012, 6013(D), 6014(F), 6015(L), 6016, 6016.1(N), 6017(C), 6018, 6021, 6022(L), 6025 through 6027, 6030, 6032(H), 6035 through 6037, 6041, 6104(D), 6105(B), 6106(E), and 6107(C), Chapter 22 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:1801 through 1813, R.S. 51:1932, Part VI of Chapter 39 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:2351 through 2360, Chapter 52 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3081 through 3094, Chapter 54 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3111 through 3115, and Chapter 55 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3121, relative to corporate taxation; to provide for a flat tax rate for purposes of calculating corporation income tax liability; to provide for the reduction of the rate; to establish a bonus depreciation deduction; to provide for definitions and certain limitations with respect to the bonus depreciation; to authorize the promulgation of rules and regulations; to provide for the termination of certain credits claimed against corporation income tax liability; to repeal certain tax exemptions, deductions, and credits; to repeal provisions relative to determination of location of movables for purposes of determining apportioned income for certain businesses; to repeal a sales tax exclusion for certain purchases by motion picture production companies; to repeal the corporate tax apportionment program; to repeal expired requirements for certain legislative committees to review certain tax credits; to provide for applicability; to provide for an effective date; and to provide for related matters.

Floor Amendments

Senator Foil proposed the following amendments.

SENATE FLOOR AMENDMENTS

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

AMENDMENT NO. 1

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

AMENDMENT NO. 2

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

AMENDMENT NO. 3

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

AMENDMENT NO. 4

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

AMENDMENT NO. 5

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

AMENDMENT NO. 6

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

AMENDMENT NO. 7

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

AMENDMENT NO. 8

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

AMENDMENT NO. 9

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

AMENDMENT NO. 10

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

AMENDMENT NO. 11

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

AMENDMENT NO. 12

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

AMENDMENT NO. 13

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

AMENDMENT NO. 14

On page 3, delete lines 1 through 3

AMENDMENT NO. 15

On page 3, between lines 4 and 5, insert the following:
"§287.71. Modifications to federal gross income

* * *

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

* * *

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

* * *

AMENDMENT NO. 16

On page 6, between lines 15 and 16, insert the following:
"§6006. Tax credits for local inventory taxes paid

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

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

(3) Notwithstanding the provisions of Paragraphs (1) and (2) of this Subsection, no credit shall be allowed for taxpayers taxed as a C-corporation for federal income tax purposes for taxable periods beginning on or after July 1, 2026. However, any such taxpayer may carry forward any remaining credits for an additional five years from

the date that the credits would have expired under the provisions of this Section. This additional carry forward period shall not apply to any credits for which the carry forward period expired prior to January 1, 2025. For taxable periods beginning on or after January 1, 2025, credit amounts earned by taxpayers taxed as a C-corporation for federal income tax purposes that exceed the taxpayer's tax liability shall not be eligible for refund and may only be used as a credit against subsequent Louisiana corporation income tax liability.

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

* * *

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

* * *

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

* * *

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

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

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

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

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

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

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

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

G. Taxpayers that pay ad valorem taxes for the 2020 tax year that are eligible for the credit provided by this Section but are paid

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

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

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

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

AMENDMENT NO. 17

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

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

(1) Department of Economic Development program issuance cap.

* * *

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

* * *

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

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

(2) Department of Revenue taxpayer claim cap.

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

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

AMENDMENT NO. 18

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

"M. (1) Beginning July 1, 2025, claims against state income tax allowed on returns for tax credits as provided for in this Section shall

be limited to an aggregate total of twelve million dollars each fiscal year.

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

AMENDMENT NO. 19

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

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

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

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

AMENDMENT NO. 20

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

AMENDMENT NO. 21

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

AMENDMENT NO. 22

On page 9, delete lines 21 through 25 and insert the following: "Section 6. This Act shall become effective on January 1, 2025."

On motion of Senator Foil, the amendments were adopted.

The bill was read by title. Senator Foil moved the final passage of the amended bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Fesi	Miller
Abraham	Fields	Mizell
Allain	Foil	Morris
Barrow	Harris	Owen
Bass	Hensgens	Pressly
Boudreaux	Hodges	Price
Bouie	Jackson-Andrews	Reese
Carter	Jenkins	Seabaugh
Cathey	Kleinpeter	Stine
Cloud	Lambert	Talbot
Connick	Luneau	Wheat
Coussan	McMath	Womack
Edmonds	Miguez	
Total - 38		

NAYS

Duplessis
Total - 1

ABSENT

Total - 0

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Foil moved to reconsider the vote by which the bill was passed and laid the motion on the table.

HOUSE BILL NO. 3—

BY REPRESENTATIVE EMERSON

AN ACT

To amend and reenact R.S. 47:287.750(E)(1), 6005(C)(1), 6006(A) and (B)(1)(introductory paragraph), (2), and (4), 6006.1(A), (B)(introductory paragraph), (1), (3), and (4), and (C), 6008(A), 6013(A), 6014(A), (B), and (C)(1) and (3) through (5), 6015(B)(1) and (2), (C)(3)(a) and (d)(i), (D)(2)(introductory paragraph), and (K), 6017(A), 6018(B), (D)(introductory paragraph), and (E), 6019(A)(1)(a)(i) and (3)(a) and (b)(ii)(aa) and (dd)(I), 6020(D)(2)(a) and (3)(a) and (d)(i), 6022(E)(1)(a), (b), and (e)(introductory paragraph), 6028(C)(introductory paragraph) and (D)(1) and (2), 6032(A) and (D), 6033(C)(introductory paragraph) and (D)(1) and (2), 6036(C)(1)(a)(introductory paragraph) and (I)(2)(a)(i) and (b), 6105(A), 6107(A) and (B), and 6108(A) and (B)(introductory paragraph), (1), (3), and (4) and R.S. 51:1787(A)(2)(a) and (b) and (G) and 2399.3(A)(1) and (3)(a) and (d)(i) and to repeal Chapter 5 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:601 through 618, and R.S. 47:3204(H)(1), (I)(1)(a), and (J)(1) and 4305(B)(1), relative to corporation taxes; to repeal the corporation franchise tax; to repeal provisions relative to the application, administration, collection, and payment of the corporation franchise tax; to repeal the automatic corporation franchise tax rate reduction under certain circumstances; to repeal provisions relative to corporations not subject to the corporation franchise tax; to provide with respect to tax credits applicable against corporation franchise tax; to provide for applicability; to provide for an effective date; and to provide for related matters.

Floor Amendments

Senator Foil proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Foil to Reengrossed House Bill No. 3 by Representative Emerson

AMENDMENT NO. 1

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

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

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

AMENDMENT NO. 2

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

AMENDMENT NO. 3

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

On motion of Senator Foil, the amendments were adopted.

The bill was read by title. Senator Foil moved the final passage of the amended bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Edmonds	Miguez
Abraham	Fesi	Miller
Allain	Fields	Mizell
Barrow	Foil	Morris
Bass	Harris	Owen
Boudreaux	Hensgens	Pressly
Bouie	Hodges	Price
Carter	Jackson-Andrews	Reese
Cathey	Jenkins	Seabaugh
Cloud	Kleinpeter	Stine
Connick	Lambert	Talbot
Coussan	Luneau	Wheat
Duplessis	McMath	Womack
Total - 39		

NAYS

Total - 0

ABSENT

Total - 0

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Foil moved to reconsider the vote by which the bill was passed and laid the motion on the table.

HOUSE BILL NO. 4—

BY REPRESENTATIVE MCFARLAND
AN ACT

To appropriate funds and to make certain reductions from certain sources to be allocated to the designated agencies and purposes in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for Fiscal Year 2024-2025; to provide for an effective date; and to provide for related matters.

The bill was read by title. Senator Womack moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Edmonds	Miguez
Abraham	Fesi	Miller
Allain	Fields	Mizell
Barrow	Foil	Morris
Bass	Harris	Owen
Boudreaux	Hensgens	Pressly
Bouie	Hodges	Price
Carter	Jackson-Andrews	Reese
Cathey	Jenkins	Seabaugh
Cloud	Kleinpeter	Stine
Connick	Lambert	Talbot
Coussan	Luneau	Wheat
Duplessis	McMath	Womack
Total - 39		

NAYS

Total - 0

ABSENT

Total - 0

The Chair declared the bill was passed and ordered it returned to the House. Senator Womack moved to reconsider the vote by which the bill was passed and laid the motion on the table.

HOUSE BILL NO. 5—

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

AN ACT

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

Floor Amendments

Senator Edmonds proposed the following amendments.

SENATE FLOOR AMENDMENTS

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

AMENDMENT NO. 1

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

AMENDMENT NO. 2

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

AMENDMENT NO. 3

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

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AMENDMENT NO. 4

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

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

AMENDMENT NO. 5

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

AMENDMENT NO. 6

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(c) Sabbatical leave.

(d) Military leave.

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(e) Maternity leave or adoptive leave.

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

AMENDMENT NO. 7

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

AMENDMENT NO. 8

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

AMENDMENT NO. 9

On page 2, delete lines 14 through 17, and insert the following:

"(a) Employing personnel that qualify for differentiated compensation allocations in critical shortage areas, including grades kindergarten through twelve special education, grades six through twelve mathematics, grades six through twelve science, or other critical shortage areas as defined by the State Board of Elementary and Secondary Education.

(b) Employing personnel for a summer enrichment program, pursuant to R.S. 17:401.11, et seq.

(c) Early childhood education programs that focus on enhancing the preparation of at-risk children for school."

AMENDMENT NO. 10

On page 2, line 18, change "(b)" to "(d)"

AMENDMENT NO. 11

On page 2, after line 28, insert the following:

"§3996. Charter schools; exemptions; requirements

* * *
B. Notwithstanding any state law, rule, or regulation to the contrary and except as may be otherwise specifically provided for in an approved charter, a charter school established and operated in accordance with the provisions of this Chapter and its approved charter and the school's officers and employees shall be exempt from all statutory mandates or other statutory requirements that are applicable to public schools and to public school officers and employees except for the following laws otherwise applicable to public schools with the same grades:
* * *

(89) Compensation for teachers and other school employees so long as the charter school participates in the Teachers' Retirement System of Louisiana (R.S. 17:418.1)."

On motion of Senator Edmonds, the amendments were adopted.

Floor Amendments

Senator Mizell proposed the following amendments.

SENATE FLOOR AMENDMENTS

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

AMENDMENT NO. 1

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

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

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

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

notified by the secretary of the Senate or the clerk of the House of Representatives that the testimony of the superintendent is required."

On motion of Senator Mizell, the amendments were adopted.

The bill was read by title. Senator Edmonds moved the final passage of the amended bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Edmonds	Miguez
Abraham	Fesi	Miller
Allain	Fields	Mizell
Barrow	Foil	Morris
Bass	Harris	Owen
Boudreaux	Hensgens	Pressly
Bouie	Hodges	Price
Carter	Jackson-Andrews	Reese
Cathy	Jenkins	Seabaugh
Cloud	Kleinpeter	Stine
Connick	Lambert	Talbot
Coussan	Luneau	Wheat
Duplessis	McMath	Womack

Total - 39

NAYS

Total - 0

ABSENT

Total - 0

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Edmonds moved to reconsider the vote by which the bill was passed and laid the motion on the table.

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.

The bill was read by title. Senator Miguez moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Edmonds	Miguez
Abraham	Fesi	Miller
Allain	Fields	Mizell
Barrow	Foil	Morris
Bass	Harris	Owen
Boudreaux	Hensgens	Pressly
Bouie	Hodges	Price
Carter	Jackson-Andrews	Reese
Cathy	Jenkins	Seabaugh
Cloud	Kleinpeter	Stine
Connick	Lambert	Talbot
Coussan	Luneau	Wheat
Duplessis	McMath	Womack

Total - 39

NAYS

Total - 0

ABSENT

Total - 0

The Chair declared the bill was passed and ordered it returned to the House. Senator Miguez moved to reconsider the vote by which the bill was passed and laid the motion on the table.

HOUSE BILL NO. 7—

BY REPRESENTATIVE EMERSON

A JOINT RESOLUTION

Proposing to revise Article VII of the Constitution of Louisiana, relative to revenue and finance; to provide with respect to the power of taxation including limitations thereon; to require uniformity with respect to certain local and state tax measures; to provide with respect to assessment of property and other items of taxation; to provide with respect to remittance of some or all of certain tax revenues to local entities; to provide with respect to rates of taxation; to provide with respect to dedication of certain revenue; to provide with respect to bonded indebtedness including limitations thereon; to provide with respect to the Interim Emergency Board; to provide with respect to the State Bond Commission; to provide with respect to deposit of monies received by the state or its instrumentalities; to provide with respect to the Bond Security and Redemption Fund; to provide with respect to expenditure of state revenues; to provide with respect to the Revenue Estimating Conference; to provide with respect to appropriations; to provide with respect to deficits; to provide with respect to budgets; to provide with respect to publication of certain data; to provide with respect to the Budget Stabilization Fund; to provide with respect to the Transportation Trust Fund including subfunds thereof; to provide with respect to the Coastal Protection and Restoration Fund; to provide for establishing certain classes of trusts and funds in the state treasury; to provide with respect to designation of certain trusts and funds in the state treasury as a member of such classes; to provide with respect to the Louisiana Education Quality Trust Fund including subfunds thereof; to provide with respect to the Mineral Revenue Audit and Settlement Fund; to provide with respect to the Oilfield Site Restoration Fund; to provide with respect to the Oil Spill Contingency Fund; to provide with respect to the Millennium Trust and any funds within it; to provide with respect to the Louisiana Fund; to provide with respect to the Artificial Reef Development Fund; to provide with respect to the legislature's authority to take certain actions; to provide with respect to the Hospital Stabilization Formula and Fund; to provide with respect to the Louisiana Medical Assistance Trust Fund and any accounts therein; to provide with respect to the Revenue Stabilization Trust Fund; to provide with respect to the Conservation Fund; to provide with respect to public access to certain revenue and expenditure information; to provide with respect to investment of certain monies; to provide with respect to things of value; to provide with respect to cooperative endeavors; to provide with respect to prior obligations regarding things of value; to provide with respect to release or extinguishment of certain obligations; to provide with respect to taxes; to require transfer of certain assets to the Teachers' Retirement System of Louisiana; to provide with respect to the authority of the Teachers' Retirement System of Louisiana regarding calculation of system liabilities and required funding; to provide with respect to use by certain political subdivisions of certain revenues to provide a salary increase for certain personnel; to provide with respect to valuation of property for tax purposes; to provide with respect to treatment of certain property, income, or things of value for tax purposes; to provide with respect to tax liability; to provide with respect to reduction or elimination of tax liability in certain circumstances; to provide with respect to certain payments to political subdivisions; to provide with respect to invalidation or impairment of certain taxes or obligations; to provide with respect to millage rates; to provide with respect to tax assessors; to provide with respect to tax sales; to provide with respect to liens and privileges; to provide with respect to the Revenue Sharing Fund; to provide with respect to the Louisiana Unclaimed Property Permanent Trust Fund; to make technical

and conforming changes; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Floor Amendments

Senator Foil proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Foil to Re-Reengrossed House Bill No. 7 by Representative Emerson

AMENDMENT NO. 1

Delete Senate Committee Amendment No. 16 proposed by the Senate Committee on Revenue and Fiscal Affairs on November 19, 2024, and adopted by the Senate on November 19, 2024.

AMENDMENT NO. 2

Delete Senate Committee Amendment No. 23 proposed by the Senate Committee on Revenue and Fiscal Affairs on November 19, 2024, and adopted by the Senate on November 19, 2024.

AMENDMENT NO. 3

Delete Senate Committee Amendment No. 49 proposed by the Senate Committee on Revenue and Fiscal Affairs on November 19, 2024, and adopted by the Senate on November 19, 2024.

AMENDMENT NO. 4

In Senate Committee Amendment No. 1 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 1, at the end of line 2, delete "to authorize" and at the beginning of line 3, delete "the legislature to establish a fee for geologic sequestration;"

AMENDMENT NO. 5

In Senate Committee Amendment No. 10 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 2, delete lines 4 through 14 in their entirety and insert the following:

"(6) Taxes collected on behalf of a taxing authority by any collector shall be held in trust by the collector and shall be the property of the taxing authority for which they are collected.

(7) Nothing in this Paragraph or in Article VI of this constitution shall impede the operations or funding of the Uniform Local Sales Tax Board established by law. Notwithstanding any other provision of this constitution to the contrary, the Uniform Local Sales Tax Board shall exercise any authority provided to it by law, provided that any change to the membership or reduction in the authority of the board, as effective on July 1, 2024, shall be by law enacted only by a vote of two-thirds of the elected members of each house of the legislature."

AMENDMENT NO. 6

In Senate Committee Amendment No. 11 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 2, line 16, change "three quarter's" to "three-quarters"

AMENDMENT NO. 7

In Senate Committee Amendment No. 13 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 2, delete lines 23 through 26 in their entirety and insert the following: "On page 8, line 9, after "~~thousand dollars,~~" and before "one-fifth" insert "one-half of severance tax on brine that is not produced as an incident to the production of oil and gas, unless the brine is saved, retained, used, or sold for the purpose of extracting the constituent parts, minerals, elements, or compounds,"

AMENDMENT NO. 8

In Senate Committee Amendment No. 19 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate

on November 19, 2024, on page 3, line 2, after "(Direct)" and before "shall" insert "means of finance"

AMENDMENT NO. 9

In Senate Committee Amendment No. 21 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate by November 19, 2024, on page 3, delete line 7, and insert "(Direct) means of finance""

AMENDMENT NO. 10

In Senate Committee Amendment No. 22 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 3, at the end of line 9, insert: "in their entirety and insert the following:

"(d) The legislature may provide by law for exceptions to application of the limit calculated pursuant to the provisions of this Section."

AMENDMENT NO. 11

In Senate Committee Amendment No. 29 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 3, delete line 29, insert the following:

"(5) The Local Revenue Fund.

(6) Any other fund designated by law as a program fund."

AMENDMENT NO. 12

In Senate Committee Amendment No. 39 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 4, delete line 18 in its entirety and insert the following:

"(f) Business inventory 15%""

AMENDMENT NO. 13

In Senate Committee Amendment No. 40 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 4, at end of line 20, change "(h)" to "(g)"

AMENDMENT NO. 14

In Senate Committee Amendment No. 41 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 4, line 23, after "parish" delete "governing authority"

AMENDMENT NO. 15

In Senate Committee Amendment No. 48 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on November 19, 2024, on page 5, delete line 25 in its entirety and insert the following: "valorem tax pursuant to this Section.

(C)(1)(a) In addition to the homestead exemption authorized pursuant to the provisions of Section 34 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next two thousand five hundred dollars of the assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of fifty percent or more but less than seventy percent by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran. If property eligible for the exemption provided for in this Subsubparagraph has an assessed value in excess of ten thousand dollars, ad valorem property taxes shall apply to the assessment in excess of ten thousand dollars.

(b) In addition to the homestead exemption authorized pursuant to the provisions of Section 34 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the next four thousand five hundred dollars of the assessed valuation of property owned and occupied by a veteran with a service-connected disability rating of seventy percent or more but

less than one hundred percent by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of seventy percent or more but less than one hundred percent by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran. If property eligible for the exemption provided for in this Subsubparagraph has an assessed value in excess of twelve thousand dollars, ad valorem property taxes shall apply to the assessment in excess of twelve thousand dollars.

(c) In addition to the homestead exemption authorized pursuant to the provisions of Section 34 of this Article, which applies to the first seven thousand five hundred dollars of the assessed valuation of property, the remaining assessed valuation of property receiving the homestead exemption that is owned and occupied by a veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department of Veterans Affairs shall be exempt from ad valorem taxation. The surviving spouse of a deceased veteran with a service-connected disability rating of one hundred percent unemployability or totally disabled by the United States Department of Veterans Affairs shall be eligible for this exemption if the surviving spouse occupies and remains the owner of the property, whether or not the exemption was in effect on the property prior to the death of the veteran.

(2) Notwithstanding any provision of this Constitution to the contrary, the property assessment of a property for which an exemption established pursuant to this Paragraph has been claimed, to the extent of the applicable exemption, shall not be treated as taxable property for purposes of any subsequent reappraisals and valuation for millage adjustment purposes. The decrease in the total amount of ad valorem tax collected by a taxing authority as a result of the exemption shall be absorbed by the taxing authority and shall not create any additional tax liability for other taxpayers in the taxing district as a result of any subsequent reappraisal and valuation or millage adjustment. Implementation of the exemption authorized in this Paragraph shall neither trigger nor be cause for a reappraisal of property or an adjustment of millages.

(3) A trust shall be eligible for the exemption provided for in this Paragraph as provided by law.

(D) Special Assessment Level.

(1)(a)(i) The assessment of residential property receiving the homestead exemption which is owned and occupied by any of the following and who meet all of the other requirements of this Section shall not be increased above the total assessment of that property for the first year that the owner qualifies for and receives the special assessment level, provided that such person or persons remain qualified for and receive the special assessment level:

(aa) People who are sixty-five years of age or older.

(bb) People who have a service-connected disability rating of fifty percent or more by the United States Department of Veterans Affairs.

(cc) Members of the armed forces of the United States or the Louisiana National Guard who owned and last occupied such property who are killed in action, or who are missing in action or are a prisoner of war for a period exceeding ninety days.

(dd) Any person or persons permanently totally disabled as determined by a final non-appealable judgment of a court or as certified by a state or federal administrative agency charged with the responsibility for making determinations regarding disability.

(ii) Any person or persons shall be prohibited from receiving the special assessment as provided in this Section if such person's or persons' adjusted gross income, as reported in the federal tax return for the year prior to the application for the special assessment, exceeds one hundred thousand dollars. For persons applying for the special assessment whose filing status is married filing separately, the adjusted gross income for purposes of this Section shall be determined by combining the adjusted gross income on both federal tax returns. Beginning for the tax year 2026, and for each tax year thereafter, the one hundred thousand dollar limit shall be adjusted annually by the Consumer Price Index as reported by the United States Government.

(iii) An eligible owner or the owner's spouse or other legally qualified representative shall apply for the special assessment level by filing a signed application establishing that the owner qualifies for the special assessment level with the assessor of the parish or, in the parish of Orleans, the assessor of the district where the property is located.

(iv) An owner who is below the age of sixty-five and who has applied for and received the special assessment level may qualify for and receive the special assessment level in the subsequent year by certifying to the assessor of the parish that such person or persons' adjusted gross income in the prior tax year satisfied the income requirement of this Section. The provisions of this Item shall not apply to an owner who has qualified for and received the special assessment level for persons sixty-five years of age or older or to such owner's surviving spouse as described in Item (2)(a)(i) of this Paragraph or for an owner who is permanently totally disabled as provided for in Subitem (i)(dd) of this Subsubparagraph.

(b) Any millage rate applied to the special assessment level shall not be subject to a limitation.

(2) Provided such owner is qualified for and receives the special assessment level, the special assessment level shall remain on the property as long as:

(a)(i) The owner who is sixty-five years of age or older, or that owner's surviving spouse who is fifty-five years of age or older or who has minor children, remains the owner of the property.

(ii) The owner who has a service-connected disability of fifty percent or more, or that owner's surviving spouse who is forty-five years of age or older or who has minor children, remains the owner of the property.

(iii) The spouse of the owner who is killed in action remains the owner of the property.

(iv) The first day of the tax year following the tax year in which an owner who was missing in action or was a prisoner of war for a period exceeding ninety days is no longer missing in action or a prisoner of war.

(v) Even if the ownership interest of any surviving spouse or spouse of an owner who is missing in action as provided for in this Subparagraph is an interest in usufruct.

(b) The value of the property does not increase more than twenty-five percent because of construction or reconstruction.

(3) A new or subsequent owner of the property may claim a special assessment level when eligible under this Section. The new owner is not necessarily entitled to the same special assessment level on the property as when that property was owned by the previous owner.

(4)(a) The special assessment level on property that is sold shall automatically expire on the last day of December in the year prior to the year that the property is sold. The property shall be immediately revalued at fair market value by the assessor and shall be assessed by the assessor on the assessment rolls in the year it was sold at the assessment level provided for in Article VII, Section 32 of the Constitution of Louisiana.

(b) This new assessment level shall remain in effect until changed as provided by this Section or this Constitution.

(5)(a) Any owner entitled to the special assessment level set forth in this Paragraph who is unable to occupy the homestead on or before December thirty-first of a future calendar year due to damage or destruction of the homestead caused by a disaster or emergency declared by the governor shall be entitled to keep the special assessment level of the homestead prior to its damage or destruction on the repaired or rebuilt homestead provided the repaired or rebuilt homestead is reoccupied by the owner within five years from December thirty-first of the year following the disaster. The assessed value of the land and buildings on which the homestead was located prior to its damage shall not be increased above its assessed value immediately prior to the damage or destruction described in this Subsubparagraph. If the property owner receives a homestead exemption on another homestead during the same five-year period, the damaged or destroyed property shall not be entitled to keep the special assessment level, and the land and buildings shall be assessed in that year at the percentage of fair market value set forth in this constitution. In addition, the owner shall also maintain the homestead exemption set forth in Article VII, Section 34(A)(10) to qualify for the special assessment level in this Subsubparagraph.

(b) Any owner entitled to the special assessment level set forth in Subsubparagraph (a) of this Subparagraph who is unable to reoccupy his homestead within five years from December thirty-first of the year following the disaster shall be eligible for an extension of the special assessment level on the homestead for a period not to exceed two years. A homeowner shall be eligible for this extension only if the homeowner's damage claim is filed and pending in a formal appeal process with any federal, state, or local government agency or program offering grants or assistance for repairing or rebuilding damaged or destroyed homes as a result of the disaster, or if a homeowner has a damage claim filed and pending against the insurer of the property. The homeowner shall apply for this extension of the special assessment level with the assessor of the parish in which the homestead is located. The assessor shall require the homeowner to provide official documentation from the government agency or program evidencing the homeowner's participation in the formal appeal process or official documentation evidencing the homeowner has a damage claim filed and pending against the insurer of the damaged property, as provided by law.

(c) After expiration of the extension authorized in Subsubparagraph (b) of this Subparagraph, an assessor shall have the authority to grant on a case-by-case basis up to three additional one-year extensions of the special assessment level as prescribed by law.

(6)(a) A trust shall be eligible for the special assessment level as provided by law.

(b) If a trust would have been eligible for the special assessment level pursuant to this Subparagraph prior to the most recent reappraisal, the total assessment of the property held in trust shall be the assessed value on the last appraisal before the reappraisal."

AMENDMENT NO. 16

On page 31, line 15, after "(D)(1)" and before "Subject" insert "(a)"

AMENDMENT NO. 17

On page 31, at the beginning of line 22, change "(2)" to "(b)"

AMENDMENT NO. 18

On page 31, between lines 25 and 26, insert the following:

"(2) The treasurer shall deposit in and credit to the Coastal Protection and Restoration Fund all other monies dedicated to the fund by law. Once enacted, such dedication shall not be changed except by law enacted by the favorable vote of two-thirds of the elected members of each house of the legislature."

AMENDMENT NO. 19

On page 72, delete line 20 and insert "in exceptions provided in Section 35 of this Article for special assessment levels, shall be a percentage of"

AMENDMENT NO. 20

On page 83, line 17, after "also" and before "be enacted" insert "by law"

AMENDMENT NO. 21

On page 112, delete lines 16 through 29, delete page 113 in its entirety, and on page 114, delete lines 1 through 18 and insert the following:

"Section 11. Be it further resolved that on the official ballot to be used at the election, there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment to revise Article VII of the Constitution of Louisiana including revisions to lower the maximum rate of income tax, increase income tax deductions for citizens over sixty-five, provide for a government growth limit, modify operation of certain constitutional funds, provide for property tax exemptions retaining the homestead exemption and exemption for religious organizations, provide a permanent teacher salary increase by requiring a surplus payment to teacher retirement debt, and make other modifications? (Amends Article VII, Sections 1 through 28; Adds Article VII, Sections 29 through 42)"

On motion of Senator Foil, the amendments were adopted.

The bill was read by title. Senator Foil moved the final passage of the amended bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Edmonds	Miguez
Abraham	Fesi	Miller
Allain	Fields	Mizell
Barrow	Foil	Morris
Bass	Harris	Owen
Boudreaux	Hensgens	Pressly
Bouie	Hodges	Price
Carter	Jackson-Andrews	Reese
Cathey	Jenkins	Seabaugh
Cloud	Kleinpeter	Stine
Connick	Lambert	Talbot
Coussan	Luneau	Wheat
Duplessis	McMath	Womack
Total - 39		

NAYS

Total - 0

ABSENT

Total - 0

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Foil moved to reconsider the vote by which the bill was passed and laid the motion on the table.

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.

Floor Amendments

Senator Jenkins proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Jenkins to Reengrossed House Bill No. 8 by Representative Brass

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 47:301(3)(a)," delete the remainder of the line and delete lines 3 through 18 in their entirety and insert the following: "(4)(introductory paragraph), (a) through (e), and (h), (5), (7)(a), (9), (10)(a)(i), (12), (13)(a), (15), (18)(a)(i) and (d)(i), (19), and (29)(x)(introductory paragraph) and (ix), 302(A), (B), (K)(1) and (2), (U), and (V)(1)(introductory paragraph), (a), and (b)(introductory paragraph), 303(A)(2) and (3)(a) and (G), 303.1(A) and (B)(1)(introductory paragraph) and (c) and (2)(b), 304(B), 305(E), 305.10(A) and (C) through (E), 305.14(A)(1)(a) and (5), 305.38, 305.53(A), 306.5(A)(1) and (2)(c), 307(A) through (C), 309(A)(1), 309.1(B)(1) and (2)(b) and (D), 310(A), 312, 314, 315(A) and (B)(1), 315.3(A), 315.5(A), (B)(3), and (C)(1)(c), 321(A) and (B), 321.1(A) and (B), 331(A) and (B), 337.3(A), and 340.1(A)(3) and (5) and R.S. 51:1286(B), to enact R.S. 47:301(10)(c)(ii)(cc) and (jj), (18)(a)(v), (32), (33), and (34), 301.3, and"

AMENDMENT NO. 2

On page 2, line 8, after "R.S. 47:301(3)(a)," delete the remainder of the line and delete lines 9 through 23 in their entirety and insert the following: "(4)(introductory paragraph), (a) through (e), and (h), (5), (7)(a), (9), (10)(a)(i), (12), (13)(a), (15), (18)(a)(i) and (d)(i), (19), and (29)(x)(introductory paragraph) and (ix), 302(A), (B), (K)(1) and (2), (U), and (V)(1)(introductory paragraph), (a), and (b)(introductory paragraph), 303(A)(2) and (3)(a) and (G), 303.1(A) and (B)(1)(introductory paragraph) and (c) and (2)(b), 304(B), 305(E), 305.10(A) and (C) through (E), 305.14(A)(1)(a) and (5), 305.38, 305.53(A), 306.5(A)(1) and (2)(c), 307(A) through (C), 309(A)(1), 309.1(B)(1) and (2)(b) and (D), 310(A), 312, 314, 315(A) and (B)(1), 315.3(A), 315.5(A), (B)(3), and (C)(1)(c), 321(A) and (B), 321.1(A) and (B), 331(A) and (B), 337.3(A), and 340.1(A)(3) and (5) are hereby amended and reenacted and R.S. 47:301(10)(c)(ii)(cc) and (jj), (18)(a)(v), (32), (33), and (34), 301.3, and"

AMENDMENT NO. 3

On page 3, delete lines 9 through 29 in their entirety and on page 4, delete lines 1 through 13 in their entirety

AMENDMENT NO. 4

On page 6, delete lines 4 through 6 in their entirety

AMENDMENT NO. 5

On page 6, delete lines 22 through 29 in their entirety and on page 7, delete lines 1 through 15 in their entirety

AMENDMENT NO. 6

Delete pages 8 and 9 in their entirety and on page 10, delete lines 1 through 8 in their entirety

AMENDMENT NO. 7

On page 10, delete lines 14 through 16 in their entirety

AMENDMENT NO. 8

On page 10, delete lines 24 through 29 in their entirety and delete pages 11 and 12 in their entirety and on page 13, delete lines 1 through 10 in their entirety

AMENDMENT NO. 9

On page 14, delete lines 17 through 29 in their entirety and delete pages 15 and 16 in their entirety

AMENDMENT NO. 10

On page 17, delete lines 17 through 29 in their entirety and delete page 18 in its entirety and on page 19, delete lines 1 through 5 in their entirety and insert in lieu thereof a set of asterisks

"* * *

AMENDMENT NO. 11

On page 19, delete lines 21 through 29 in their entirety and on page 20, delete lines 1 through 11 in their entirety

AMENDMENT NO. 12

On page 22, line 23, after "Subparagraphs" and before "and (x)" delete "(29)(b)" and insert "(27)(b)"

AMENDMENT NO. 13

On page 22, line 26, after "Subparagraph" and before "of this" delete "(16)(e)" and insert "(16)(d)"

AMENDMENT NO. 14

On page 23, line 10, after "this Chapter and" delete the remainder of the line and insert "Chapters 2-A and"

AMENDMENT NO. 15

On page 23, at the beginning of line 11, change "2B" to "2-B"

AMENDMENT NO. 16

On page 23, line 17, after "personal property," delete the remainder of the line and insert "immovable property, or both."

AMENDMENT NO. 17

On page 24, at the beginning of line 21, change "Chapters 2A and 2B" to "Chapters 2-A and 2-B"

AMENDMENT NO. 18

On page 25, delete lines 19 through 28 in their entirety and delete pages 26 and 27 in their entirety and on page 28, delete lines 1 and 2 in their entirety

AMENDMENT NO. 19

On page 28, delete lines 28 and 29 in their entirety and on page 29, delete lines 1 through 10 in their entirety

AMENDMENT NO. 20

On page 30, delete lines 19 through 27 in their entirety and delete page 31 in its entirety and on page 32, delete lines 1 through 21 in their entirety

AMENDMENT NO. 21

On page 36, line 15, after "Exemptions;" delete the remainder of the line and insert "software and digital products; business use; healthcare use"

AMENDMENT NO. 22

On page 36, line 24, after "tax" insert "or to the insurance premium tax"

AMENDMENT NO. 23

On page 37, between lines 2 and 3, insert the following:

"C. Digital products, prewritten computer software access services, and information services purchased and used by an FDIC-insured financial institution for storing, transmitting, processing, or analyzing customer and account information, facilitating transactions, account processes, investment processes, lending processes, security, and compliance shall be exempt from sales and use tax imposed by taxing authorities. This exemption shall also apply to an FDIC-insured financial institution's holding company, subsidiaries, and affiliates, and to a service corporation wholly owned by one or more FDIC-insured financial institutions.

D. The sales and use tax imposed by taxing authorities shall not apply to digital products that are used by licensed healthcare facilities and providers for storing or transmitting healthcare information or for the diagnosis or treatment of a medical condition."

AMENDMENT NO. 24

On page 41, delete lines 4 through 20 in their entirety

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9th DAY'S PROCEEDINGS

AMENDMENT NO. 25

On page 48, line 17, after "and" and before "of this" delete "2B" and insert "2-B"

AMENDMENT NO. 26

On page 49, line 5, after "and" and before "of this" delete "2B" and insert "2-B"

AMENDMENT NO. 27

On page 49, delete lines 20 through 28 in their entirety and delete page 50 in its entirety and on page 51, delete lines 1 through 20 in their entirety

AMENDMENT NO. 28

On page 51, line 23, after "and" and before "of this" delete "2B" and insert "2-B"

AMENDMENT NO. 29

On page 52, line 8, after "and" and before "of this" delete "2B" and insert "2-B"

AMENDMENT NO. 30

On page 52, delete lines 21 through 29 in their entirety and delete page 53 in its entirety and on page 54, delete lines 1 through 21 in their entirety

AMENDMENT NO. 31

On page 54, line 24, after "and" and before "of this" delete "2A" and insert "2-A"

AMENDMENT NO. 32

On page 55, line 12, after "and" and before "of this" delete "2A" and insert "2-A"

AMENDMENT NO. 33

On page 55, delete lines 28 and 29 in their entirety and delete pages 56 and 57 in their entirety

AMENDMENT NO. 34

On page 59, after line 11, delete the remainder of the page and insert the following:

"Section 5. In any instance in which a provision of this Act conflicts with a provision of the Act which originated as House Bill No. 10 of this 2024 Third Extraordinary Session of the Legislature, the provision of the Act which originated as House Bill No. 10 of this 2024 Third Extraordinary Session of the Legislature shall prevail and be given effect.

Section 6. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval."

On motion of Senator Jenkins, the amendments were adopted.

The bill was read by title. Senator Jenkins moved the final passage of the amended bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Fields	Morris
Abraham	Foil	Owen
Allain	Hensgens	Pressly
Barrow	Hodges	Price
Bass	Jackson-Andrews	Reese
Boudreaux	Jenkins	Seabaugh
Bouie	Kleinpeter	Stine
Cathey	Lambert	Talbot

Cloud
Connick
Edmonds
Fesi

Total - 34

Luneau
McMath
Miller
Mizell

NAYS

Carter
Coussan
Total - 5

Duplessis
Harris

Miguez

ABSENT

Total - 0

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Jenkins moved to reconsider the vote by which the bill was passed and laid the motion on the table.

HOUSE BILL NO. 11—

BY REPRESENTATIVE DESHOTEL
AN ACT

To amend and reenact R.S. 47:1703, 1703.1(A), 1705(B)(1)(a) and (b)(i), (2)(a), (b), (c)(i)(introductory paragraph) and (ii), (d), and (D), 1707 through 1708, 1710, 1712, 1713(B), 1714(introductory paragraph), (1), and (6), 1715(introductory paragraph), (1), and (6), and 1716 and to enact R.S. 47:1702(12) through (15) and 1717 through 1719, relative to ad valorem taxation; to provide for definitions; to provide for classification of property; to provide for valuation of property; to provide for reappraisal of property; to provide for a special assessment level; to provide for ad valorem taxation; to provide for the administration of ad valorem taxation; to provide for ad valorem tax exemptions; to provide for requirements and limitations; to provide for the adjustment of millages; to provide for ad valorem tax assessors; to authorize and direct the Louisiana State Law Institute to re-designate certain provisions; to provide for effectiveness; and to provide for related matters.

Floor Amendments

Senator Reese proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Reese to Reengrossed House Bill No. 11 by Representative Deshotel

AMENDMENT NO. 1

On page 3, line 1, after "Item" and before "of this" delete "(a)(iv)" and insert "(b)(iv)"

AMENDMENT NO. 2

On page 3, line 6, after "Item" and before "of this" delete "(a)(iv)" and insert "(b)(iv)"

AMENDMENT NO. 3

On page 3, line 9, after "Item" and before "of this" delete "(a)(iv)" and insert "(b)(iv)"

On motion of Senator Reese, the amendments were adopted.

Floor Amendments

Senator Reese proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Reese to Reengrossed House Bill No. 11 by Representative Deshotel

AMENDMENT NO. 1

In Senate Committee Amendment No. 4 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate

on November 19, 2024, on page 1, line 15, after "the term" and "defined" delete "in" and insert "is"

On motion of Senator Reese, the amendments were adopted.

The bill was read by title. Senator Reese moved the final passage of the amended bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Foil	Morris
Abraham	Hensgens	Owen
Allain	Hodges	Pressly
Bass	Kleinpeter	Reese
Cathey	Lambert	Seabaugh
Cloud	Luneau	Stine
Connick	McMath	Talbot
Coussan	Miguez	Wheat
Edmonds	Miller	Womack
Fesi	Mizell	
Total - 29		

NAYS

Barrow	Carter	Harris
Boudreaux	Duplessis	Jackson-Andrews
Bouie	Fields	Jenkins
Total - 9		

ABSENT

Price
Total - 1

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Reese moved to reconsider the vote by which the bill was passed and laid the motion 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, 100.116(A)(introductory paragraph), (1) through (3), (10), (12), and (B), and 100.161(B)(3), R.S. 49:214.5.4(B) through (D), (E)(1), (F), (G)(introductory paragraph), (H), (I)(1), and (J), and R.S. 56:639.8(C) and (E)(1), to enact R.S. 30:86(I) through (K) and 2483(F) and (G) and R.S. 56:639.8(H), and to repeal R.S. 17:3801 through 3805, R.S. 30:86(C), and R.S. 39:97, 98.3(C) and (E), 100.112, 100.116(A)(4), (9), (11), and (13), (C), and (D), R.S. 49:214.5.4(K), and R.S. 56:639.8(E)(3), relative to finances of the state; to provide for certain treasury funds; to provide for the transfer, deposit, and use, as specified, of monies in certain treasury funds and accounts; to provide for the investment of certain treasury funds and accounts; to repeal certain treasury funds and accounts; to provide for effectiveness; and to provide for related matters.

Floor Amendments

Senator Cathey proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Cathey to Reengrossed House Bill No. 12 by Representative Deshotel

AMENDMENT NO. 1

Delete Senate Committee Amendment No. 12, proposed by the Senate Committee on Finance and adopted by the Senate on November 19, 2024.

AMENDMENT NO. 2

On page 1, line 3, after "R.S. 39:94(A)" delete the remainder of the line in its entirety and insert a comma "," and "(B)."

AMENDMENT NO. 3

On page 1, at the end of line 4, delete "98.4(A)," and insert "98.4(A) and (F)."

AMENDMENT NO. 4

On page 1, delete lines 6 and 7 in their entirety and insert the following: "and 100.161(B)(3), R.S. 48:77(A), R.S. 49:214.5.4(B) through (J), and R.S. 56:639.8(C) and (E)(1), to enact R.S."

AMENDMENT NO. 5

On page 1, line 8, after "and (G)" and before "and" insert a comma "," and "R.S. 39:100.118,"

AMENDMENT NO. 6

On page 6, at the end of line 20, delete "(C)." and insert "(C) of the Constitution of Louisiana."

AMENDMENT NO. 7

On page 8, line 16, after "R.S. 39:94(A)" delete the remainder of the line in its entirety and insert a comma "," and "(B), and"

AMENDMENT NO. 8

On page 8, at the end of line 17, delete "98.4(A)," and insert "98.4(A) and (F)."

AMENDMENT NO. 9

On page 8, line 19, after "reenacted" and before "to" insert "and R.S. 39:100.118 is hereby enacted"

AMENDMENT NO. 10

On page 10, delete line 17 in its entirety and insert the following:
"~~(5)~~(4) An amount equivalent to the money received by the state from the federal government for the reimbursement of costs associated with a federally declared disaster, not to exceed the amount of costs appropriated out of the fund for the same disaster pursuant to Paragraph (C)(3) of this Section.

AMENDMENT NO. 11

On page 20, between lines 11 and 12, insert the following:
"F. Any proposal by the governor for expenditure of monies from the Fund shall be itemized separately within the executive budget and shall include a description of the proposed uses and programmatic impacts of such expenditures. Changing the purposes of or any proposal for the expenditure of monies from the fund shall be submitted to the Attorney General who shall review and report to the legislature regarding the effects of the proposal on the state's enforcement obligations pursuant to the Master Settlement Agreement.

* * *

AMENDMENT NO. 12

On page 22, line 8, delete "10(B)" and insert "~~10(B)~~14(D)"

AMENDMENT NO. 13

On page 22, between lines 12 and 13, insert the following:
"§100.118. Local Revenue Fund

A. There shall be established in the state treasury, as a special fund, the Local Revenue Fund, hereinafter referred to in this Section as the "fund". After allocation of money to the Bond Security and Redemption Fund as provided for in Article VII of the Constitution of Louisiana, the treasurer shall deposit in and credit to the Local Revenue Fund the avails of the taxes imposed by R.S. 47:301.1(F) and any other revenue dedicated to the fund by the legislature. The legislature may appropriate additional sums to the fund.

B. The monies in the fund shall be used solely for distribution to ad valorem tax recipient bodies within a parish to offset losses attributable to business inventory exemptions to the ad valorem tax granted by a parish.

C. Monies in the fund shall be invested in the same manner as monies in the state general fund. Interest earned on the investment of monies in the fund shall be deposited in and credited to the fund.

AMENDMENT NO. 14

On page 26, line 10, delete "35" and insert "37"

AMENDMENT NO. 15

On page 27, after line 27, insert the following:

"Section 5. R.S. 48:77(A) is hereby amended and reenacted to read as follows:

§77. Transportation Trust Fund; dedication and uses of certain monies to the Construction Subfund and the Megaprojects Leverage Fund

A. The avails of the taxes imposed by Chapters 2, 2-A, and 2-B of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 from the sale, use, or lease of motor vehicles that are taxable pursuant to Chapters 2, 2-A, and 2-B of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, after satisfying the requirements of Article VII, Section 9(B) of the Constitution of Louisiana relative to the Bond Security and Redemption Fund, shall be deposited into the Construction Subfund of the Transportation Trust Fund provided for in Article VII, Section 27(B)(2) of the Constitution of Louisiana, referred to in this Section as the "subfund", and the Megaprojects Leverage Fund as provided in R.S. 48:77.1, as follows:

(1) For Fiscal Year 2023-2024, thirty percent of the avails shall be deposited into the subfund and the Megaprojects Leverage Fund as provided in R.S. 48:77.1(A).

(2) For Fiscal Year 2024-2025 and each fiscal year thereafter, sixty percent of the avails shall be deposited into the subfund and the Megaprojects Leverage Fund as provided in R.S. 48:77.1(A).

(2) For Fiscal Year 2025-2026 and Fiscal Year 2026-2027, an amount not to exceed forty million dollars shall be deposited into the Megaprojects Leverage Fund for the I-10 Calcasieu River Bridge and I-10 Improvements Account as provided in R.S.48:77.1(A)(1)(a) and (b).

(3) For Fiscal Year 2027-2028 and each fiscal year thereafter, sixty percent of the avails shall be deposited into the subfund and the Megaprojects Leverage Fund as provided in R.S. 48:77.1(A).

AMENDMENT NO. 16

On page 28, delete lines 1 and 2 in their entirety, and insert

"Section 6. R.S. 49:214.5.4(B) through (J) are hereby amended and reenacted to read as follows:"

AMENDMENT NO. 17

On page 29, delete line 22 in its entirety and insert the following:

"(2) Such federal revenues shall be used only for the purposes of integrated coastal protection, including but not limited to coastal wetlands conservation, coastal restoration, hurricane protection, or for infrastructure directly impacted by coastal wetlands losses.

(3) In each year, no more than ten percent of the federal revenues received by the state generated from Outer Continental Shelf oil and gas activity may be used for the purposes of infrastructure directly impacted by coastal wetlands losses.

(4) In each fiscal year, at least two hundred thousand dollars but no more than seven percent of the federal revenues received by the state generated from Outer Continental Shelf oil and gas activity may be used for administrative costs or fees. The provisions of this Paragraph shall not apply to the following:

(a) Any revenues received by the state pursuant to 43 U.S.C. 1337(g), also known as "8(g)" funds.

(b) Any securitization or other monetizing of all or any portion of the federal revenues received by the state generated from Outer Continental Shelf oil and gas activity.

(c) Any monies received by the state for reimbursement of costs in response to the Deepwater Horizon oil spill.

(5)(a) Beginning with Fiscal Year 2022, a portion of the total federal revenues received by the state generated from Outer

Continental Shelf oil and gas activity shall be allocated solely for hurricane protection projects, including operation and maintenance, that are included in or consistent with the master plan as follows:

(i) For Fiscal Years 2022 through 2024, a minimum of forty percent.

(ii) For Fiscal Years 2025 through 2027, a minimum of forty-five percent.

(iii) For Fiscal Year 2028 and subsequent fiscal years, a minimum of fifty percent.

(b) If the total federal revenues received by the state generated from Outer Continental Shelf oil and gas activity are less than one hundred million dollars in any fiscal year, then the minimum allocations contained in Subparagraph (a) of this Paragraph shall not apply.

(c) The authority may offset the funds allocated for hurricane protection projects as provided in Subparagraph (a) of this Paragraph with funds from other available sources.

(d) In the event the authority is unable to meet the allocations as provided in Subparagraph (a) of this Paragraph in any fiscal year, the authority may modify the allocation for that fiscal year. No modification shall be made without prior approval of the board and the Joint Legislative Committee on the Budget.

(e) Any revenues received by the state as provided in this Paragraph and allocated to a levee district shall only be utilized by a levee district for construction, and operations and maintenance of hurricane protection projects."

AMENDMENT NO. 18

On page 30, delete line 11 in its entirety and insert the following:

"(1) Projects and structures engineered for the enhancement, creation, or restoration of coastal wetlands.

(2) Match for federal or local project planning, design, construction, and monitoring.

(3) Administration and project management, planning, design, construction, and monitoring.

(4) Operation and maintenance of structural projects consistent with the purpose of this fund.

(5) Vegetation planting, seeding, or other revegetation methods.

(6) Planning and implementation of modifications to federal, state, or local flood control, navigation, irrigation, or enhancement projects.

(7) For coastal wetlands conservation, coastal restoration, coastal zone management, hurricane protection, and infrastructure directly impacted by coastal wetlands losses.

(8) The administration and operation of the Coastal Protection and Restoration Authority, the Coastal Protection and Restoration Authority Board, the Governor's Advisory Commission on Coastal Protection, Restoration, and Conservation, and the Coastal Protection and Restoration Financing Corporation.

(9) Projects and programs promoting scientific, technical, and engineering advancements for the sustainability of coastal Louisiana and ensuring that the best available scientific and technical information and tools are available for the implementation of the master plan and annual plan.

(10) Payment of debt service or other payment obligations required in connection with bonds or other debt obligations of the Coastal Protection and Restoration Authority."

AMENDMENT NO. 19

On page 30, delete line 23 in its entirety and insert the following:

"(2) Nothing in this Subsection shall be construed as affecting funds associated with the Natural Resources Damage Assessment process."

AMENDMENT NO. 20

On page 31, delete line 10 in its entirety and insert the following:

"(2) Such revenues shall be used only for the purposes of integrated coastal protection, including but not limited to coastal wetlands conservation, coastal restoration, hurricane protection, or for infrastructure directly impacted by coastal wetlands losses.

(3) In each year, no more than ten percent of the revenues received by the state generated upon state lands or waterbottoms located in the coastal area from alternative or renewable energy production or sources, including but not limited to wind energy, solar

energy, tidal energy, wave energy, and geothermal energy, may be used for the purposes of infrastructure directly impacted by coastal wetlands losses."

AMENDMENT NO. 21

On page 31, at the beginning of line 11, delete "Section 6." and insert "Section 7."

AMENDMENT NO. 22

On page 32, at the beginning of line 17, delete "Section 7." and insert "Section 8."

AMENDMENT NO. 23

On page 32, at the beginning of line 20, delete "Section 8." and insert "Section 9."

AMENDMENT NO. 24

On page 32, at the beginning of line 21, delete "Section 9." and insert "Section 10."

AMENDMENT NO. 25

On page 32, at the beginning of line 23, delete "Section 10." and insert "Section 11."

AMENDMENT NO. 26

On page 32, at the beginning of line 27, delete "Section 11." and insert "Section 12."

AMENDMENT NO. 27

On page 33, at the beginning of line 1, delete "Section 12." and insert "Section 13."

AMENDMENT NO. 28

On page 33, at the beginning of line 5, delete "Section 13." and insert "Section 14."

AMENDMENT NO. 29

On page 33, at the beginning of line 11, delete "Section 14." and insert "Section 15."

AMENDMENT NO. 30

On page 33, delete line 16 in its entirety and insert the following:
"Section 16. The provisions of Section 11 of this Act shall take effect and become operative on July 1, 2027, if and when the proposed amendment of Article VII of the Constitution of Louisiana contained in the Act which originated as House Bill No. 7 of this 2024 Third Extraordinary Session of the Legislature is adopted at a statewide election and becomes effective."

AMENDMENT NO. 31

On page 33, delete line 17 in its entirety and insert the following:
"Section 17. The provisions of Section 10 of this Act shall take effect and become operative on June 30, 2025, if and when the proposed amendment of Article VII of the Constitution of Louisiana contained in the Act which originated as House Bill No. 7 of this 2024 Third Extraordinary Session of the Legislature is adopted at a statewide election and becomes effective."

AMENDMENT NO. 32

On page 33, at the beginning of line 18, delete "Section 17." and insert "Section 18."

AMENDMENT NO. 33

On page 33, between lines 22 and 23, insert the following:
"Section 19. The provisions of Section 5 shall become effective on July 1, 2025."

AMENDMENT NO. 34

On page 33, delete lines 23 and 24 in their entirety and insert the following:
"Section 20. The provisions of this Section and Sections 1 through 3, 6 through 8, 12, 13, and 15 through 17 shall take effect and become operative if and when the proposed"

AMENDMENT NO. 35

On page 33, at the beginning of line 28, delete "(B) The provisions of Sections 8 and 13" and insert "Section 21. The provisions of this Section and Sections 9, 14, and 19"

On motion of Senator Cathey, the amendments were adopted.

The bill was read by title. Senator Cathey moved the final passage of the amended bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Edmonds	Miguez
Abraham	Fesi	Miller
Allain	Fields	Mizell
Barrow	Foil	Morris
Bass	Harris	Owen
Boudreaux	Hensgens	Pressly
Bouie	Hodges	Reese
Carter	Jackson-Andrews	Seabaugh
Cathey	Jenkins	Stine
Cloud	Kleinpeter	Talbot
Connick	Lambert	Wheat
Coussan	Luneau	Womack
Duplessis	McMath	
Total - 38		

NAYS

Total - 0

ABSENT

Price

Total - 1

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Cathey moved to reconsider the vote by which the bill was passed and laid the motion on the table.

HOUSE BILL NO. 13—

BY REPRESENTATIVE GEYMAN AND SENATOR HENSGENS
AN ACT

To amend and reenact R.S. 39:34(C), 38(B), and 54(C) and to enact R.S. 39:33.3, relative to state finances; to provide relative to the calculation of a limit above which certain funds may be appropriated only for certain purposes; to provide relative to exceptions; to provide for definitions; to provide relative to the authority of the governor; to provide relative to the powers and duties of the commissioner of administration; to provide relative to the powers and duties of the Revenue Estimating Conference; to provide for a special effective date; and to provide for related matters.

Floor Amendments

Senator Hensgens proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Hensgens to Reengrossed House Bill No. 13 by Representative Geymann

AMENDMENT NO. 1

In Senate Committee Amendment No. 1 proposed by the Senate Committee on Finance and adopted by the Senate on November 19, 2024, on page 1, at the end of line 3, between "(Direct)" and the "''", insert "means of finance"

AMENDMENT NO. 2

In Senate Committee Amendment No. 3 proposed by the Senate Committee on Finance and adopted by the Senate on November 19,

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2024, on page 1, at the end of line 8, between "(Direct)" and the "", insert "means of finance"

AMENDMENT NO. 3

In Senate Committee Amendment No. 6 proposed by the Senate Committee on Finance and adopted by the Senate on November 19, 2024, on page 1, line 27, delete "State General Fund (Direct)" and insert "the State General Fund (Direct) means of finance"

AMENDMENT NO. 4

On page 2, line 24, between "medical" and "price", insert "care"

On motion of Senator Hensgens, the amendments were adopted.

The bill was read by title. Senator Hensgens moved the final passage of the amended bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Foil	Morris
Abraham	Hensgens	Owen
Allain	Hodges	Pressly
Bass	Jackson-Andrews	Reese
Cathey	Kleinpeter	Seabaugh
Cloud	Lambert	Stine
Connick	McMath	Talbot
Coussan	Miguez	Wheat
Edmonds	Miller	Womack
Fesi	Mizell	
Total - 29		

NAYS

Barrow	Carter	Harris
Boudreaux	Duplessis	Jenkins
Bouie	Fields	Luneau
Total - 9		

ABSENT

Price
Total - 1

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Hensgens moved to reconsider the vote by which the bill was passed and laid the motion on the table.

HOUSE BILL NO. 23—

BY REPRESENTATIVES GEYMAN AND ROMERO AND SENATOR HENSGENS

AN ACT

To amend and reenact R.S. 30:81(B), 83(Section heading), (A), and (B), 83.1(A)(1) and (2), (B), and (C), 84(A)(7), 85(A)(4), 86(A)(2), (B), (E)(introductory paragraph), (1), (2), and (5) through (7), (G), and (H), 87(A), (B), and (F)(1), 88(B) and (C), 88.1(C) and (D), 88.2(C), 89(C)(3), 90(Section heading), (A) through (C), and (E)(introductory paragraph) and (5), 91(B)(2)(c), and 95, to enact R.S. 30:82(16), and to repeal R.S. 30:82(3) and 83(C) through (I), relative to oilfield site restoration; to provide for the use and administration of the Oilfield Site Restoration Fund; to repeal the Oilfield Site Restoration Commission; to authorize the Natural Resources Trust Authority to administer the fund with the oversight of the State Mineral and Energy Board; to transfer functions of the commission to the trust authority; to provide definitions; to provide for the administration of federal funds for oilfield site restoration and plugging of orphan wells; to provide for the authority to execute financial agreements and instruments; to provide for the calculation of oilfield site restoration fees; to increase oilfield site restoration fees; to provide an effective date; and to provide for related matters.

Floor Amendments

Senator Hensgens proposed the following amendments.

SENATE FLOOR AMENDMENTS

Amendments proposed by Senator Hensgens to Reengrossed House Bill No. 23 by Representative Geymann

AMENDMENT NO. 1

On page 1, line 7, after "30:82(3)" delete "and 83(C) through (I)" and insert ", 83(C) though (I), and 86(C)"

AMENDMENT NO. 2

On page 1, line 14, after "calculation" insert "and collection"

AMENDMENT NO. 3

On page 15, line 21, after "30:82(3)" delete "and 83(C) through (I)" and insert ", 83(C) though (I), and 86(C)"

On motion of Senator Hensgens, the amendments were adopted.

The bill was read by title. Senator Hensgens moved the final passage of the amended bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Edmonds	Miguez
Abraham	Fesi	Miller
Allain	Fields	Mizell
Barrow	Foil	Morris
Bass	Harris	Owen
Boudreaux	Hensgens	Pressly
Bouie	Hodges	Reese
Carter	Jackson-Andrews	Seabaugh
Cathey	Jenkins	Stine
Cloud	Kleinpeter	Talbot
Connick	Lambert	Wheat
Coussan	Luneau	Womack
Duplessis	McMath	
Total - 38		

NAYS

Total - 0

ABSENT

Price
Total - 1

The Chair declared the amended bill was passed and ordered it returned to the House. Senator Hensgens moved to reconsider the vote by which the bill was passed and laid the motion on the table.

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.

The bill was read by title. Senator Hensgens moved the final passage of the bill.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Edmonds	Miguez
Abraham	Fesi	Miller
Allain	Fields	Mizell
Barrow	Foil	Morris
Bass	Harris	Owen
Boudreaux	Hensgens	Pressly
Bouie	Hodges	Reese
Carter	Jackson-Andrews	Seabaugh
Cathey	Jenkins	Stine
Cloud	Kleinpeter	Talbot
Connick	Lambert	Wheat
Coussan	Luneau	Womack
Duplessis	McMath	
Total - 38		

NAYS

Total - 0

ABSENT

Price

Total - 1

The Chair declared the bill was passed and ordered it returned to the House. Senator Hensgens moved to reconsider the vote by which the bill was passed and laid the motion on the table.

Recess

On motion of Senator Henry, the Senate took a recess at 1:09 o'clock P.M. until 1:45 o'clock P.M.

After Recess

The Senate was called to order at 2:40 o'clock P.M. by the President of the Senate.

ROLL CALL

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

PRESENT

Mr. President	Edmonds	Miller
Abraham	Fesi	Mizell
Allain	Foil	Owen
Barrow	Harris	Pressly
Bass	Hensgens	Price
Boudreaux	Hodges	Reese
Bouie	Jackson-Andrews	Seabaugh
Carter	Kleinpeter	Stine
Cathey	Lambert	Talbot
Connick	Luneau	Wheat
Coussan	McMath	Womack
Duplessis	Miguez	
Total - 35		

ABSENT

Cloud	Jenkins
Fields	Morris
Total - 4	

The President of the Senate announced there were 35 Senators present and a quorum.

Senate Business Resumed After Recess

Message from the House

PASSED SENATE BILLS AND JOINT RESOLUTIONS

November 22, 2024

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has finally passed the following Senate Bills and Joint Resolutions:

SENATE BILL NO. 1—

BY SENATOR MORRIS AND REPRESENTATIVE MCMAKIN

A JOINT RESOLUTION

Proposing to amend Article V, Sections 5(B), 15(A), and 16(A) of the Constitution of Louisiana, relative to jurisdiction of courts; to provide for disciplinary proceedings over attorneys from other jurisdictions concerning legal services in the state and over related unethical practices; to authorize creation of courts of limited or specialized jurisdiction; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Reported with amendments.

Respectfully submitted,
MICHELLE D. FONTENOT
Clerk of the House of Representatives

Senate Bills and Joint Resolutions Returned from the House of Representatives with Amendments

Senator Morris asked for and obtained a suspension of the rules to take up Senate Bills and Joint Resolutions just returned from the House of Representatives with amendments.

SENATE BILL NO. 1—

BY SENATOR MORRIS AND REPRESENTATIVE MCMAKIN

A JOINT RESOLUTION

Proposing to amend Article V, Sections 5(B), 15(A), and 16(A) of the Constitution of Louisiana, relative to jurisdiction of courts; to provide for disciplinary proceedings over attorneys from other jurisdictions concerning legal services in the state and over related unethical practices; to authorize creation of courts of limited or specialized jurisdiction; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

The bill was read by title. Returned from the House of Representatives with amendments:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Civil Law and Procedure to Reengrossed Senate Bill No. 1 by Senator Morris

AMENDMENT NO. 1

On page 3, delete lines 14 through 17 in their entirety and insert the following:

"Do you support an amendment granting the Louisiana Supreme Court jurisdiction of disciplinary proceedings against out-of-state lawyers, and to grant the legislature the authority to establish trial courts of limited and specialized jurisdiction? (Amends Article V, Section 5(B), 15(A), and 16(A))"

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Muscarello to Reengrossed Senate Bill No. 1 by Senator Morris

AMENDMENT NO. 1

Delete House Committee Amendment No.1 by the House Committee on Civil Law and Procedure (#183).

AMENDMENT NO. 2

On page 3, delete lines 14 through 17 in their entirety and insert the following:

"Do you support an amendment granting the Louisiana Supreme Court jurisdiction to discipline out-of-state lawyers for unethical legal practices in the state of Louisiana, and to grant the legislature the authority to establish trial courts of limited and specialized jurisdiction? (Amends Article V, Sections 5(B), 15(A) and 16(A))"

Senator Morris moved to concur in the amendments proposed by the House.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Foil	Morris
Abraham	Hensgens	Owen
Allain	Hodges	Pressly
Bass	Jenkins	Reese
Cathey	Kleinpeter	Seabaugh
Cloud	Lambert	Stine
Connick	McMath	Talbot
Coussan	Miguez	Wheat
Edmonds	Miller	Womack
Fesi	Mizell	
Total - 29		

NAYS

Boudreaux	Carter	Harris
Bouie	Duplessis	Price
Total - 6		

ABSENT

Barrow	Jackson-Andrews
Fields	Luneau
Total - 4	

The Chair declared the Senate concurred in the amendments proposed by the House.

Message from the House

PASSED SENATE BILLS AND
JOINT RESOLUTIONS

November 22, 2024

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has finally passed the following Senate Bills and Joint Resolutions:

SENATE BILL NO. 2—

BY SENATORS CLOUD AND MORRIS AND REPRESENTATIVE VILLIO
A JOINT RESOLUTION

Proposing to amend Article V, Section 19 of the Constitution of Louisiana, relative to special juvenile proceedings; to provide relative to crimes committed by juveniles; to allow adult prosecution for crimes specified by the legislature; and to

specify an election for submission of the proposition to electors and provide a ballot proposition.

Reported with amendments.

Respectfully submitted,
MICHELLE D. FONTENOT
Clerk of the House of Representatives

Senate Bills and Joint Resolutions
Returned from the House of Representatives
with Amendments

Senator Cloud asked for and obtained a suspension of the rules to take up Senate Bills and Joint Resolutions just returned from the House of Representatives with amendments.

SENATE BILL NO. 2—

BY SENATORS CLOUD AND MORRIS AND REPRESENTATIVE VILLIO
A JOINT RESOLUTION

Proposing to amend Article V, Section 19 of the Constitution of Louisiana, relative to special juvenile proceedings; to provide relative to crimes committed by juveniles; to allow adult prosecution for crimes specified by the legislature; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

The bill was read by title. Returned from the House of Representatives with amendments:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Civil Law and Procedure to Reengrossed Senate Bill No. 2 by Senator Cloud

AMENDMENT NO. 1

On page 2, line 18, after "on" delete the remainder of the line and insert "March 29,"

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Villio to Reengrossed Senate Bill No. 2 by Senator Cloud

AMENDMENT NO. 1

On page 1, line 4, after "for" and before "specified" change "crimes" to "certain felony offenses"

AMENDMENT NO. 2

On page 2, line 8, change "any crime specified by act of the legislature" to "certain felony offenses provided by law"

AMENDMENT NO. 3

On page 2, line 25, after "which" and before "crimes" insert "felony"

Senator Cloud moved to concur in the amendments proposed by the House.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Foil	Owen
Abraham	Hensgens	Pressly
Allain	Hodges	Reese
Bass	Kleinpeter	Seabaugh
Cathey	Lambert	Stine
Cloud	McMath	Talbot
Connick	Miguez	Wheat
Coussan	Miller	Womack
Edmonds	Mizell	
Fesi	Morris	

Total - 28

NAYS

Barrow	Duplessis	Luneau
Boudreaux	Harris	Price
Bouie	Jackson-Andrews	
Carter	Jenkins	
Total - 10		

ABSENT

Fields

Total - 1

The Chair declared the Senate concurred in the amendments proposed by the House.

Message from the House**PASSED SENATE BILLS AND
JOINT RESOLUTIONS**

November 22, 2024

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the House of Representatives has finally passed the following Senate Bills and Joint Resolutions:

SENATE BILL NO. 5—

BY SENATOR MORRIS AND REPRESENTATIVE MCMAKIN
A JOINT RESOLUTION

Proposing to amend Article V, Section 22(B) of the Constitution of Louisiana, relative to judicial elections; to provide for election dates for newly-created judgeships or vacancies in office of judge; to provide for exceptions involving courts of limited or specialized jurisdictions upon request from the supreme court concerning persons appointed to fill these positions; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Reported with amendments.

Respectfully submitted,
MICHELLE D. FONTENOT
Clerk of the House of Representatives

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

Senator Morris asked for and obtained a suspension of the rules to take up Senate Bills and Joint Resolutions just returned from the House of Representatives with amendments.

SENATE BILL NO. 5—

BY SENATOR MORRIS AND REPRESENTATIVE MCMAKIN
A JOINT RESOLUTION

Proposing to amend Article V, Section 22(B) of the Constitution of Louisiana, relative to judicial elections; to provide for election dates for newly-created judgeships or vacancies in office of judge; to provide for exceptions involving courts of limited or specialized jurisdictions upon request from the supreme court concerning persons appointed to fill these positions; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

The bill was read by title. Returned from the House of Representatives with amendments:

HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative McMakin to Reengrossed Senate Bill No. 5 by Senator Morris

AMENDMENT NO. 1

On page 1, line 4, after "judge;" delete the remainder of the line and delete line 5 in its entirety and at the beginning of line 6 delete "appointed to fill these positions;"

AMENDMENT NO. 2

On page 2, at the end of line 9, delete the semicolon ";" and delete lines 10 and 11 in their entirety and insert a period "." and insert "No"

AMENDMENT NO. 3

On page 2, line 22, after "vacancies" delete the remainder of the line and delete line 23 in its entirety and insert a question mark "?"

Senator Morris moved to concur in the amendments proposed by the House.

ROLL CALL

The roll was called with the following result:

YEAS

Mr. President	Foil	Owen
Abraham	Hensgens	Pressly
Allain	Hodges	Reese
Bass	Kleinpeter	Seabaugh
Cathey	Lambert	Stine
Cloud	McMath	Talbot
Connick	Miguez	Wheat
Coussan	Miller	Womack
Edmonds	Mizell	
Fesi	Morris	

Total - 28

NAYS

Barrow	Duplessis	Luneau
Boudreaux	Harris	Price
Bouie	Jackson-Andrews	
Carter	Jenkins	

Total - 10

ABSENT

Fields

Total - 1

The Chair declared the Senate concurred in the amendments proposed by the House.

**Privileged Report of the Committee on
Senate and Governmental Affairs**

ENROLLMENTS

Senator Fields, Chairman on behalf of the Committee on Senate and Governmental Affairs, submitted the following report:

November 22, 2024

To the President and Members of the Senate:

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

The following Senate Bill has been properly enrolled:

SENATE BILL NO. 9—

BY SENATOR MILLER

AN ACT

To amend and reenact R.S. 13:4163, relative to legislative continuances and extensions for legislators and legislative employees; to provide with respect to continuance and extension of deadlines; to authorize members of the legislature and legislative employees to file legislative continuances in certain

circumstances; to provide for peremptory grounds; to provide with respect to time delays and procedures; to provide for a rebuttable presumption; to provide for service of process; to provide for notification and reporting requirements; to provide for electronic transmission; to provide for exceptions; to provide for denial of a motion for continuance or extension; to provide for the supreme court's authority to regulate disciplinary proceedings against a member of the legislature or legislative employee; to provide for an effective date; and to provide for related matters.

Respectfully submitted,
CLEO FIELDS
Chairman

The foregoing Senate Bill was signed by the President of the Senate.

Message to the Governor

SIGNED SENATE BILLS

November 22, 2024

To the Honorable Governor of the State of Louisiana:

The President of the Senate and the Speaker of the House of Representatives have signed the following Senate Bill:

SENATE BILL NO. 9—
BY SENATOR MILLER

AN ACT

To amend and reenact R.S. 13:4163, relative to legislative continuances and extensions for legislators and legislative employees; to provide with respect to continuance and extension of deadlines; to authorize members of the legislature and legislative employees to file legislative continuances in certain circumstances; to provide for peremptory grounds; to provide with respect to time delays and procedures; to provide for a rebuttable presumption; to provide for service of process; to provide for notification and reporting requirements; to provide for electronic transmission; to provide for exceptions; to provide for denial of a motion for continuance or extension; to provide for the supreme court's authority to regulate disciplinary proceedings against a member of the legislature or legislative employee; to provide for an effective date; and to provide for related matters.

and they are hereby presented for executive approval.

Respectfully submitted,
YOLANDA J. DIXON
Secretary of the Senate

Message from the House

**SIGNED HOUSE BILLS AND
JOINT RESOLUTIONS**

November 22, 2024

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the Speaker of the House of Representatives has signed the following House Bills and Joint Resolutions:

HOUSE BILL NO. 24—
BY REPRESENTATIVES GEYMANN AND ROMERO 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), (E), 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 provide for limitations of acreage on 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.

and asked that the President of the Senate affix his signature to the same.

Respectfully submitted,
MICHELLE D. FONTENOT
Clerk of the House of Representatives

The House Bill and Joint Resolution contained herein was signed by the President of the Senate.

Motion

Senator Talbot moved that the Senate inform the House of Representatives that we have completed our labors and is now ready to adjourn Sine Die.

Without objection, so ordered.

Message from the House

**SIGNED HOUSE BILLS AND
JOINT RESOLUTIONS**

November 22, 2024

To the Honorable President and Members of the Senate:

I am directed to inform your honorable body that the Speaker of the House of Representatives has signed the following House Bills and Joint Resolutions:

HOUSE BILL NO. 2—

BY REPRESENTATIVE EMERSON AND SENATOR FOIL
AN ACT

To amend and reenact R.S. 47:287.12, 287.750(I), 4302(B), 6006(A), (B)(1)(introductory paragraph), (2), and (4), (D), and (E), 6007(J)(1)(b)(i) and (c) and (2)(a), 6019(A)(1)(c), 6020(H), and 6023(I) and R.S. 51:1787(L) and 2461, to enact R.S. 47:287.71(B)(9), 287.73(C)(6), 287.744, 3204(M), 6007(J)(1)(d), and 6015(M) and R.S. 51:2399.3(C), and to repeal R.S. 17:3389, Part II of Chapter 26 of Title 25 of the Louisiana Revised Statutes of 1950, comprised of R.S. 25:1226 through 1226.6, R.S. 47:12, 34, 37, 287.73(C)(4), 287.95(H), 287.748, 287.749, 287.752, 287.755, 287.758, 287.759, 301(10)(a)(vi), Chapter 5 of Subtitle V of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:4331, R.S. 47:6005(G), 6006(F) through (H), 6008(D), 6011, 6012, 6013(D), 6014(F), 6015(L), 6016, 6016.1(N), 6017(C), 6018, 6021, 6022(L), 6025 through 6027, 6030, 6032(H), 6035 through 6037, 6041, 6104(D), 6105(B), 6106(E), and 6107(C), Chapter 22 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:1801 through 1813, R.S. 51:1932, Part VI of Chapter 39 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:2351 through 2360, Chapter 52 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3081 through 3094, Chapter 54 of Title 51 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:3111 through 3115, and Chapter 55 of Title 51 of the

Louisiana Revised Statutes of 1950, comprised of R.S. 51:3121, relative to corporate taxation; to provide for a flat tax rate for purposes of calculating corporation income tax liability; to provide for the reduction of the rate; to provide for certain modifications to federal gross income; to establish a bonus depreciation deduction; to provide for definitions and certain limitations with respect to the bonus depreciation and amortization; to authorize the promulgation of rules and regulations; to provide for the termination of certain credits claimed against corporation income tax liability; to provide relative to the motion picture production tax credit; to provide relative to the research and development tax credit; to provide relative to the tax credit for rehabilitation of historic structures; to provide for credit caps; to repeal certain tax exemptions, deductions, and credits; to repeal provisions relative to determination of location of movables for purposes of determining apportioned income for certain businesses; to repeal a sales tax exclusion for certain purchases by motion picture production companies; to repeal the corporate tax apportionment program; to repeal expired requirements for certain legislative committees to review certain tax credits; to provide for applicability; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 3—

BY REPRESENTATIVE EMERSON AND SENATOR FOIL
AN ACT

To amend and reenact R.S. 47:287.750(E)(1), 6005(C)(1), 6006(A) and (B)(1)(introductory paragraph), (2), and (4), 6006.1(A), (B)(introductory paragraph), (1), (3), and (4), and (C), 6008(A), 6013(A), 6014(A), (B), and (C)(1) and (3) through (5), 6015(B)(1) and (2), (C)(3)(a) and (d)(i), (D)(2)(introductory paragraph), and (K), 6017(A), 6018(B), (D)(introductory paragraph), and (E), 6019(A)(1)(a)(i) and (3)(a) and (b)(ii)(aa) and (dd)(I), 6020(D)(2)(a) and (3)(a) and (d)(i), 6022(E)(1)(a), (b), and (e)(introductory paragraph), 6028(C)(introductory paragraph) and (D)(1) and (2), 6032(A) and (D), 6033(C)(introductory paragraph) and (D)(1) and (2), 6036(C)(1)(a)(introductory paragraph) and (I)(2)(a)(i) and (b), 6105(A), 6107(A) and (B), and 6108(A) and (B)(introductory paragraph), (1), (3), and (4) and R.S. 51:1787(A)(2)(a) and (b) and (G) and 2399.3(A)(1) and (3)(a) and (d)(i) and to repeal Chapter 5 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:601 through 618, and R.S. 47:3204(H)(1), (I)(1)(a), and (J)(1) and 4305(B)(1), relative to corporation taxes; to repeal the corporation franchise tax; to repeal provisions relative to the application, administration, collection, and payment of the corporation franchise tax; to repeal the automatic corporation franchise tax rate reduction under certain circumstances; to repeal provisions relative to corporations not subject to the corporation franchise tax; to provide with respect to tax credits applicable against corporation franchise tax; to provide for applicability; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 4—

BY REPRESENTATIVE MCFARLAND
AN ACT

To appropriate funds and to make certain reductions from certain sources to be allocated to the designated agencies and purposes in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for Fiscal Year 2024-2025; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 5—

BY REPRESENTATIVE BACALA AND SENATOR EDMONDS AND REPRESENTATIVES ADAMS, AMEDEE, BAGLEY, BAMBURG, BAYHAM, BEAULLIEU, BERAULT, BILLINGS, BOURRIQUE, BOYD, BOYER, BRASS, BRAUD, BROWN, BRYANT, BUTLER, CARLSON, CARRIER, WILFORD CARTER, CARVER, CHASSION, CHENEVERT, COATES, COX, CREWS, DAVIS, DEVILLIER, DEWITT, DICKERSON, DOMANGUE, ECHOLS, EDMONSTON, EGAN, EMERSON, FARNUM, FIRMENT, FISHER, FONTENOT, FREIBERG, GADBERRY, GLORIOSO, GREEN, HEBERT, HENRY, HILFERTY, HORTON, ILLG, JACKSON, MIKE JOHNSON, TRAVIS JOHNSON, KERNER, KNOX, LACOMBE, LAFLEUR, JACOB LANDRY, LARVADAIN, LYONS, MACK, MARCELLE, MCFARLAND, MCMAHEN, MCMAKIN, MELERINE, MENA, MILLER,

MUSCARELLO, MYERS, OWEN, RISER, ROMERO, SCHAMERHORN, SCHLEGEL, SELDERS, ST. BLANC, TAYLOR, THOMAS, THOMPSON, TURNER, VENTRELLA, VILLIO, WALTERS, WILDER, WILEY, WILLARD, WYBLE, AND YOUNG AND SENATORS ABRAHAM, ALLAIN, BARROW, BASS, BOUDREAUX, BOUIE, CARTER, CATHEY, CLOUD, CONNICK, COUSSAN, DUPLESSIS, FESI, FIELDS, FOIL, HARRIS, HENRY, HENSGENS, HODGES, JACKSON-ANDREWS, JENKINS, KLEINPETER, LAMBERT, LUNEAU, MCMATH, MIGUEZ, MILLER, MIZELL, MORRIS, OWEN, PRESSLY, PRICE, REESE, SEABAUGH, STINE, TALBOT, WHEAT, AND WOMACK

AN ACT

To enact R.S. 17:418.1 and 3996(B)(89), relative to the compensation of teachers and other school employees; to require public school systems to provide a salary increase to certain personnel; to provide relative to the amount of the increase; to provide relative to retirement costs; to provide for a funding mechanism; to provide for object and function codes for personnel salary increases; to provide for compliance; to provide for payments to personnel who are on an approved leave of absence; to provide for definitions; to provide for effectiveness; and to provide for related matters.

HOUSE BILL NO. 6—

BY REPRESENTATIVE BEAULLIEU
AN ACT

To provide for a special statewide election to be held on March 29, 2025, for the purpose of submitting proposed constitutional amendments to the electors of the state; to provide for the conduct of such election; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 8—

BY REPRESENTATIVE BRASS AND SENATOR JENKINS
AN ACT

To amend and reenact R.S. 47:301(3)(a), (4)(introductory paragraph), (a) through (e), and (h), (5), (7)(a), (9), (10)(a)(i), (12), (13)(a), (15), (18)(a)(i) and (d)(i), (19), and (29)(x)(introductory paragraph) and (ix), 302(A), (B), (K)(1) and (2), (U), and (V)(1)(introductory paragraph), (a), and (b)(introductory paragraph), 303(A)(2) and (3)(a) and (G), 303.1(A) and (B)(1)(introductory paragraph) and (c) and (2)(b), 304(B), 305(E), 305.10(A) and (C) through (E), 305.14(A)(1)(a) and (5), 305.38, 305.53(A), 306.5(A)(1) and (2)(c), 307(A) through (C), 309(A)(1), 309.1(B)(1) and (2)(b) and (D), 310(A), 312, 314, 315(A) and (B)(1), 315.3(A), 315.5(A), (B)(3), and (C)(1)(c), 321(A) and (B), 321.1(A) and (B), 331(A) and (B), 337.3(A), and 340.1(A)(3) and (5) and R.S. 51:1286(B), to enact R.S. 47:301(10)(c)(ii)(cc) and (jj), (18)(a)(v), (32), (33), and (34), 301.3, and 305.5, and to repeal R.S. 47:301(16)(h) and (p) and (23), relative to sales and use taxes; to provide for the levy of sales and use taxes on certain digital products and services; to provide for the rates of such taxes; to provide for definitions; to provide relative to exclusions and exemptions from sales and use taxes; to provide relative to administration of sales and use taxes; to provide relative to tax collection and enforcement; to provide for liability for collection and payment of certain sales and use taxes; to provide for record keeping and reporting; to provide for sourcing; to provide for certain limitations and requirements; to provide for effectiveness; to provide for applicability; and to provide for related matters.

HOUSE BILL NO. 10—

BY REPRESENTATIVE WRIGHT
AN ACT

To amend and reenact R.S. 22:2065, R.S. 47:32(A), 44.1(A), 287.732.2(B), 287.750(I), 293(9)(a)(iv) and (10), 294, 295, the Section heading of 297.14, 300.1, 300.3(3), 301(3), (4)(i) through (k), (6), (7), (8), (10), (13), (14), (16), (18), and (23) through (30), 301.1(B)(2)(b) through (d), (C)(2)(b), and (D) through (F), 302(D), 303(B)(introductory paragraph), (1)(introductory paragraph) and (b)(introductory paragraph), (3)(b)(ii), and (4), (D)(1), (E), and (F), 303.1(B)(5), 304(A), 305(A), (B), (C), (D)(1), and (E) through (I), 305.2 through 305.4, 305.6 through 305.8, 305.10(F), 305.13, 305.16, 305.20(A), (C), and (D), 305.33, 305.39, 305.50(B) through (D), 305.70, 305.72(C), 305.73(B) through (D), 305.75(A), 306(A)(3)(a), 306.5(B), 318(A), 321(A) and (C), 321.1(A) through (C) and (E), 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), 337.10, 337.13(A), 463.8(B)(1)(b) and (3), 4302(B), 6001(A), 6006(A), (B)(1)(introductory paragraph), (2), and (4), (D), and (E), 6007(J)(1)(b)(i) and (c) and (2)(a), 6019(A)(1)(e), 6020(H), and 6023(I), and R.S. 51:1286, 1787(L), and 2461, to enact R.S. 47:293(9)(a)(xxvi), 297.25, 300.6(B)(3), 300.7(C)(3), 301(4)(l), 301.3, 301.4, 301.5, 305(J) and (K), 305.5, 305.72(D) through (F), 3204(M), 6007(J)(1)(d), and 6015(M), 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, 32(B), 32.1, 79, 293(9)(a)(ix) and (xvii), 293.2, 297, 297.2, 297.6, 297.7, 297.9, 297.20(A)(2), 297.21(A)(2), 301(4)(m) and (n) and (31), 301.1(B)(2)(e) and (f) and (F), 301.2, 302(F) through (J), (L) through (T), and (X) through (CC), 305(D)(3) through (6), 305.18, 305.24 through 305.26, 305.28, 305.30, 305.33, 305.37, 305.40 through 305.44, 305.46, 305.47, 305.49, 305.50(E) and (F), 305.52, 305.54, 305.56 through 305.61, 305.63, 305.65, 305.68, 305.71, 305.73(A)(5) and (6), (E), and (F), 305.74, 305.77 through 305.80, 306(A)(6), and (7), and (D), 315.1 through 315.3, 315.5, 321(E) through (Q), 321.1(F), (I), and (J), 331(F) through (W), 337.2(A)(2) and (B)(3)(e) through (h), 337.4(B)(4) and (8), 337.5(A)(1)(e), 337.10.1 through 337.10.2, 337.11.1, 337.11.2, 337.18(A)(3), 337.23(C)(1)(a)(ii), 338.1(B), 340(G)(6)(d), 6003, 6006(F) through (H), 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 revenue and finance; to provide for state and local revenue and finance; to provide for taxation; to provide for 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 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 state taxes levied on income; to provide for a flat tax rate for individuals, estates, and trusts; to provide for the calculation of individual income tax liability; to provide for the reduction of individual income tax rates under certain circumstances; to provide for certain requirements and limitations for the reduction of individual income tax rates; to provide for the amount of the standard deduction; to reduce certain deductions and credits; to increase the amount of the deduction for certain annual retirement income; to provide for certain definitions; to establish bonus depreciation and bonus amortization deductions; to provide for certain limitations with respect to the bonus depreciation and amortization; to provide for personal exemptions and credits for dependents; to provide for the rates and brackets for estates and trusts; to provide for the termination of certain credits claimed against income tax liability; to provide relative to the motion picture production tax credit; to provide relative to the research and development tax credit; to provide relative to the tax credit for rehabilitation of historic structures; to provide for credit caps; to repeal provisions relative to elections made by certain corporations and flow-through entities; to repeal provisions for certain disallowed expenses; to repeal the deduction for net capital gains; to repeal the individual income tax rate reduction trigger; to repeal regulation requirements for the capital gains deduction; to repeal certain limitations on the deduction for children adopted from foster care; to repeal certain limitations on the deduction for the private adoption of certain children; to provide for applicability; to provide for an effective date; and to provide for related matters.

HOUSE BILL NO. 11—

BY REPRESENTATIVE DESHOTEL
AN ACT

To amend and reenact R.S. 47:1703, 1703.1(A), 1705(B)(1)(a) and (b)(i), (2)(a), (b), (c)(i)(introductory paragraph) and (ii), (d), and (D), 1707 through 1708, 1710, 1712, 1713(B),

1714(introductory paragraph), (1), and (6), 1715(introductory paragraph), (1), and (6), and 1716 and to enact R.S. 47:1702(12) through (15) and 1717 through 1720, relative to ad valorem taxation; to provide for definitions; to provide for classification of property; to provide for valuation of property; to provide for reappraisal of property; to provide for a special assessment level; to provide for ad valorem taxation; to provide for the administration of ad valorem taxation; to provide for ad valorem tax exemptions; to provide for requirements and limitations; to provide for the adjustment of millages; to provide for the reduction of the fair market value percentage of certain property under certain circumstances; to provide for requirements and limitations; to provide for ad valorem tax assessors; to authorize and direct the Louisiana State Law Institute to re-designate certain provisions; to provide for effectiveness; and to provide for related matters.

HOUSE BILL NO. 12—

BY REPRESENTATIVE DESHOTEL
AN ACT

To amend and reenact R.S. 17:3801(A) and (C) and 3802(A)(1), R.S. 30:86(A)(1) and 2483(B) through (E), R.S. 39:94(A), (B), and (C)(5), 98.1, 98.2(A) and (E), 98.3(A) and (C)(introductory paragraph), 98.4(A) and (F), 100.112, 100.116(A)(introductory paragraph), (1) through (3), (10), (12), and (B), and 100.161(B)(3), R.S. 48:77(A), R.S. 49:214.5.4(B) through (J), and R.S. 56:639.8(C) and (E)(1), to enact R.S. 30:86(I) through (K) and 2483(F) and (G), R.S. 39:100.118, and R.S. 56:639.8(H), and to repeal R.S. 17:3801 through 3805, R.S. 30:86(C), and R.S. 39:97, 98.3(C) and (E), 100.112, 100.116(A)(4), (9), (11), and (13), (C), and (D), R.S. 49:214.5.4(K), and R.S. 56:639.8(E)(3), relative to finances of the state; to provide for certain treasury funds; to provide for the transfer, deposit, and use, as specified, of monies in certain treasury funds and accounts; to provide for the investment of certain treasury funds and accounts; to repeal certain treasury funds and accounts; to provide for effectiveness; and to provide for related matters.

HOUSE BILL NO. 13—

BY REPRESENTATIVE GEYMAN AND SENATORS BASS, CATHEY, CLOUD, EDMONDS, FESI, HENRY, HENSGENS, HODGES, KLEINPETER, MIGUEZ, MILLER, PRESSLY, SEABAUGH, STINE, AND WOMACK
AN ACT

To amend and reenact R.S. 39:34(C), 38(B), and 54(C) and to enact R.S. 39:33.3, relative to state finances; to provide relative to the calculation of a limit above which certain funds may be appropriated only for certain purposes; to provide relative to exceptions; to provide for definitions; to provide relative to the authority of the governor; to provide relative to the powers and duties of the commissioner of administration; to provide relative to the powers and duties of the Revenue Estimating Conference; to provide for a special effective date; and to provide for related matters.

HOUSE BILL NO. 23—

BY REPRESENTATIVES GEYMAN AND ROMERO AND SENATOR HENSGENS
AN ACT

To amend and reenact R.S. 30:81(B), 83(Section heading), (A), and (B), 83.1(A)(1) and (2), (B), and (C), 84(A)(7), 85(A)(4), 86(A)(2), (B), (E)(introductory paragraph), (1), (2), and (5) through (7), (G), and (H), 87(A), (B), and (F)(1), 88(B) and (C), 88.1(C) and (D), 88.2(C), 89(C)(3), 90(Section heading), (A) through (C), and (E)(introductory paragraph) and (5), 91(B)(2)(c), and 95, to enact R.S. 30:82(16), and to repeal R.S. 30:82(3), 83(C) through (I), and 86(C), relative to oilfield site restoration; to provide for the use and administration of the Oilfield Site Restoration Fund; to repeal the Oilfield Site Restoration Commission; to authorize the Natural Resources Trust Authority to administer the fund with the oversight of the State Mineral and Energy Board; to transfer functions of the commission to the trust authority; to provide definitions; to provide for the administration of federal funds for oilfield site restoration and plugging of orphan wells; to provide for the authority to execute financial agreements and instruments; to

provide for the calculation and collection of oilfield site restoration fees; to increase oilfield site restoration fees; to provide an effective date; and to provide for related matters.

HOUSE BILL NO. 25—

BY REPRESENTATIVE RISER

AN ACT

To enact R.S. 47:633(7)(c), relative to severance tax; to provide for rates of severance tax on oil and gas; to provide for computation of severance tax amounts to be imposed on oil and gas; to provide for exemptions from severance tax; to provide for definitions; to provide for effectiveness; and to provide for related matters.

HOUSE BILL NO. 7—

BY REPRESENTATIVE EMERSON AND SENATOR FOIL

A JOINT RESOLUTION

Proposing to revise Article VII of the Constitution of Louisiana, relative to revenue and finance; to provide with respect to the power of taxation including limitations thereon; to require uniformity with respect to certain local and state tax measures; to provide with respect to assessment of property and other items of taxation; to provide with respect to remittance of some or all of certain tax revenues to local entities; to provide with respect to rates of taxation; to provide with respect to dedication of certain revenue; to provide with respect to bonded indebtedness including limitations thereon; to provide with respect to the Interim Emergency Board; to provide with respect to the State Bond Commission; to provide with respect to deposit of monies received by the state or its instrumentalities; to provide with respect to the Bond Security and Redemption Fund; to provide with respect to expenditure of state revenues; to provide with respect to the Revenue Estimating Conference; to provide with respect to appropriations; to provide with respect to deficits; to provide with respect to budgets; to provide with respect to publication of certain data; to provide with respect to the Budget Stabilization Fund; to provide with respect to the Transportation Trust Fund including subfunds thereof; to provide with respect to the Coastal Protection and Restoration Fund; to provide for establishing certain classes of trusts and funds in the state treasury; to provide with respect to designation of certain trusts and funds in the state treasury as a member of such classes; to provide with respect to the Louisiana Education Quality Trust Fund including subfunds thereof; to provide with respect to the Mineral Revenue Audit and Settlement Fund; to provide with respect to the Oilfield Site Restoration Fund; to provide with respect to the Oil Spill Contingency Fund; to provide with respect to the Millennium Trust and any funds within it; to provide with respect to the Louisiana Fund; to provide with respect to the Artificial Reef Development Fund; to provide with respect to the legislature's authority to take certain actions; to provide with respect to the Hospital Stabilization Formula and Fund; to provide with respect to the Louisiana Medical Assistance Trust Fund and any accounts therein; to provide with respect to the Revenue Stabilization Trust Fund; to provide with respect to the Conservation Fund; to provide with respect to public access to certain revenue and expenditure information; to provide with respect to investment of certain monies; to provide with respect to things of value; to provide with respect to cooperative endeavors; to provide with respect to prior obligations regarding things of value; to provide with respect to release or extinguishment of certain obligations; to provide with respect to taxes; to require transfer of certain assets to the Teachers' Retirement System of Louisiana; to provide with respect to the authority of the Teachers' Retirement System of Louisiana regarding calculation of system liabilities and required funding; to provide with respect to use by certain political subdivisions of certain revenues to provide a salary increase for certain personnel; to provide with respect to valuation of property for tax purposes; to provide with respect to treatment of certain property, income, or things of value for tax purposes; to provide with respect to tax liability; to provide with respect to reduction or elimination of tax liability in certain circumstances; to provide with respect to certain payments to political subdivisions; to provide with respect to invalidation or

impairment of certain taxes or obligations; to provide with respect to millage rates; to provide with respect to tax assessors; to provide with respect to tax sales; to provide with respect to liens and privileges; to provide with respect to the Revenue Sharing Fund; to provide with respect to the Louisiana Unclaimed Property Permanent Trust Fund; to create the Local Revenue Fund; to provide relative to the severance tax allocation on brine; to make technical and conforming changes; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

and asked that the President of the Senate affix his signature to the same.

Respectfully submitted,

MICHELLE D. FONTENOT

Clerk of the House of Representatives

The House Bills and Joint Resolutions contained herein were signed by the President of the Senate.

ATTENDANCE ROLL CALL**PRESENT**

Mr. President	Edmonds	Miguez
Abraham	Fesi	Miller
Allain	Fields	Mizell
Barrow	Foil	Morris
Bass	Harris	Owen
Boudreaux	Hensgens	Pressly
Bouie	Hodges	Price
Carter	Jackson-Andrews	Reese
Cathey	Jenkins	Seabaugh
Cloud	Kleinpeter	Stine
Connick	Lambert	Talbot
Coussan	Luneau	Wheat
Duplessis	McMath	Womack
Total - 39		

ABSENT

Total - 0

Adjournment

On motion of Senator Talbot, at 3:17 o'clock P.M. the Senate adjourned Sine Die.

The President of the Senate declared the Senate adjourned Sine Die.

YOLANDA J. DIXON

Secretary of the Senate

FRANCINE K. OGNIBENE

Journal Clerk

Post Session Legislative Actions

Following final adjournment, the instruments contained in the following messages were acted upon on the dates indicated.

Privileged Report of the Committee on Senate and Governmental Affairs**ENROLLMENTS**

Senator Fields, Chairman on behalf of the Committee on Senate and Governmental Affairs, submitted the following report:

November 25, 2024

To the President and Members of the Senate:

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

The following Senate Bills have been properly enrolled:

SENATE BILL NO. 1—

BY SENATOR MORRIS AND REPRESENTATIVE MCMAKIN

A JOINT RESOLUTION

Proposing to amend Article V, Sections 5(B), 15(A), and 16(A) of the Constitution of Louisiana, relative to jurisdiction of courts; to provide for disciplinary proceedings over attorneys from other jurisdictions concerning legal services in the state and over related unethical practices; to authorize creation of courts of limited or specialized jurisdiction; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

SENATE BILL NO. 2—

BY SENATORS CLOUD AND MORRIS AND REPRESENTATIVE VILLIO

A JOINT RESOLUTION

Proposing to amend Article V, Section 19 of the Constitution of Louisiana, relative to special juvenile proceedings; to provide relative to crimes committed by juveniles; to allow adult prosecution for certain felony offenses specified by the legislature; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

SENATE BILL NO. 5—

BY SENATOR MORRIS AND REPRESENTATIVE MCMAKIN

A JOINT RESOLUTION

Proposing to amend Article V, Section 22(B) of the Constitution of Louisiana, relative to judicial elections; to provide for election dates for newly-created judgeships or vacancies in office of judge; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Respectfully submitted,
CLEO FIELDS
Chairman

The foregoing Senate Bills were signed by the President of the Senate.

Message to the Secretary of State**SIGNED****SENATE JOINT RESOLUTIONS**

November 25, 2024

To the Honorable Secretary of State:

The President of the Senate and the Speaker of the House of Representatives have signed the following Senate Joint Resolutions:

SENATE BILL NO. 1—

BY SENATOR MORRIS AND REPRESENTATIVE MCMAKIN

A JOINT RESOLUTION

Proposing to amend Article V, Sections 5(B), 15(A), and 16(A) of the Constitution of Louisiana, relative to jurisdiction of courts; to provide for disciplinary proceedings over attorneys from other jurisdictions concerning legal services in the state and over related unethical practices; to authorize creation of courts of limited or specialized jurisdiction; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

SENATE BILL NO. 2—

BY SENATORS CLOUD AND MORRIS AND REPRESENTATIVE VILLIO

A JOINT RESOLUTION

Proposing to amend Article V, Section 19 of the Constitution of Louisiana, relative to special juvenile proceedings; to provide relative to crimes committed by juveniles; to allow adult prosecution for certain felony offenses specified by the

legislature; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

SENATE BILL NO. 5—

BY SENATOR MORRIS AND REPRESENTATIVE MCMAKIN

A JOINT RESOLUTION

Proposing to amend Article V, Section 22(B) of the Constitution of Louisiana, relative to judicial elections; to provide for election dates for newly-created judgeships or vacancies in office of judge; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Respectfully submitted,
YOLANDA J. DIXON
Secretary of the Senate