OFFICIAL JOURNAL

OF THE

HOUSE OF REPRESENTATIVES

OF THE

STATE OF LOUISIANA

THIRD DAY'S PROCEEDINGS

Forty-fifth Extraordinary Session of the Legislature Under the Adoption of the Constitution of 1974

> House of Representatives State Capitol Baton Rouge, Louisiana

Wednesday, June 20, 2018

The House of Representatives was called to order at 5:49 P.M., by the Honorable Taylor Barras, Speaker of the House of Representatives.

Morning Hour

ROLL CALL

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

PRESENT

Mr. Speaker Abraham Abramson Amedee Anders Armes Bacala Bagley Bagneris Berthelot Billiot Bishop Bouie Brass Brown, C. Brown, T.	Franklin Gaines Garofalo Gisclair Glover Guinn Hall Harris, J. Harris, L. Havard Hazel Henry Hensgens Hilferty Hill Hodges	Leopold Lyons Mack Magee Marcelle Marino McFarland Miguez Miller, D. Miller, G. Morris, Jay Morris, Jim Muscarello Norton Pearson Pierre
Carmody	Hoffmann	Pope
Carpenter	Hollis	Pugh
Carter, G.	Horton	Pylant
Carter, R.	Howard	Richard
Carter, S.	Hunter	Schexnayder
Chaney	Huval	Shadoin
Coussan	Ivey	Simon
Cox	Jackson	Smith
Crews	James	Stagni
Cromer	Jefferson	Stefanski
Davis	Jenkins	Stokes
DeVillier	Johnson	Talbot
Duplessis	Jones Jordan	Thibaut
Dwight Edmonds	Landry, N.	Thomas White
Emerson	Landry, T.	
Lineison	Landry, 1.	Wright

Falconer LeBas Zeringue Foil Leger Total - 101

The Speaker announced that there were 101 members present and a quorum.

Prayer

Prayer was offered by Rep. Bagley.

Pledge of Allegiance

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

Reading of the Journal

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

On motion of Rep. Hill, the Journal of June 19, 2018, was adopted.

Introduction of Resolutions, **House and House Concurrent**

The following members introduced the following entitled House and House Concurrent Resolutions, which were read the first time by their titles and placed upon the calendar for their second reading:

HOUSE RESOLUTION NO. 4— BY REPRESENTATIVE BRASS A RESOLUTION

To commend award-winning artist Fantasia and to welcome her as the special guest at the grand opening of the new St. James High School.

Read by title.

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

HOUSE RESOLUTION NO. 5— BY REPRESENTATIVE ABRAHAM A RESOLUTION

To commend the University of Louisiana System for delivering high quality education to students across the state of Louisiana.

Read by title.

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

Reports of Committees

The following reports of committees were received and read:

Report of the Committee on Administration of Criminal Justice

June 20, 2018

To the Speaker and Members of the House of Representatives:

I am directed by your Committee on Administration of Criminal Justice to submit the following report:

House Concurrent Resolution No. 4, by Marino Reported favorably. (10-0)

> SHERMAN Q. MACK Chairman

Suspension of the Rules

On motion of Rep. Mack, the rules were suspended in order to take up House Concurrent Resolution No. 4 contained in the committee report at this time.

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House and House Concurrent Resolutions Reported by Committee

The following House and House Concurrent Resolutions reported by committee were taken up and acted upon as follows:

HOUSE CONCURRENT RESOLUTION NO. 4— BY REPRESENTATIVES MARINO, DUPLESSIS, HAZEL, MUSCARELLO, PYLANT, AND STEFANSKI

A CONCURRENT RESOLUTION

To urge and request the Louisiana State Law Institute to study and make recommendations relative to fees for the expungement of arrest and conviction records.

Read by title.

Reported favorably by the Committee on Administration of Criminal Justice.

On motion of Rep. Mack, the resolution was ordered engrossed and passed to its third reading.

Suspension of the Rules

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

Reports of Committees

The following reports of committees were received and read:

Report of the Committee on Ways and Means

June 20, 2018

To the Speaker and Members of the House of Representatives:

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

House Bill No. 4, by Bishop, S. Reported favorably. (9-7)

House Bill No. 9, by Abramson Reported with amendments. (16-0)

House Bill No. 10, by Davis Reported with amendments. (12-5)

> NEIL C. ABRAMSON Chairman

Suspension of the Rules

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

House Bills and Joint Resolutions on Second Reading Reported by Committee

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

HOUSE BILL NO. 4—
BY REPRESENTATIVES BISHOP AND HAZEL AND SENATOR WARD

AN ACT
To amend and reenact R.S. 47:321.1(A) through (C) and (E), relative to state sales and use tax; to provide for the tax rate; to provide for effectiveness; and to provide for related matters.

Read by title.

Reported favorably by the Committee on Ways and Means.

On motion of Rep. Jim Morris, the bill was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 9-

BY REPRESENTATIVE ABRAMSON

BY REPRESENTATIVE ABRAMSON
AN ACT
To amend and reenact R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S),
(T), (X)(introductory paragraph), (AA)(introductory paragraph),
(AA)(29) through (31), (AA)(32)(introductory paragraph),
(BB)(introductory paragraph), and (CC), 321(H)(2) through (6),
(1) through (K), (P)(introductory paragraph), and (Q), 321.1(A)
through (C), (E), (F)(introductory paragraph),
(F)(66)(introductory paragraph), (F)(67) through (69),
(F)(70)(introductory paragraph), (I)(introductory paragraph),
and (J), and 331(P), (Q), (R), (V)(introductory paragraph), and
(W), to enact R.S. 47:302(BB) and (CC), 321(P) and (Q),
321.1(1) and (J), 321.2, and 331(V) and (W), and to repeal R.S.
47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017
Regular Session of the Louisiana Legislature, relative to state Regular Session of the Louisiana Legislature, relative to state sales and use taxes; to provide for the tax rate; to provide for the applicability of certain exclusions and exemptions applicable to certain taxes; to provide for effectiveness; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

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

AMENDMENT NO. 1

On page 1, line 9, after "(J)," and before "and" insert "321.2,"

AMENDMENT NO. 2

On page 2, at the end of line 1, after "(J)," and before "and" insert

AMENDMENT NO. 3

On page 4, line 17, after "through" and before "there" delete "June 30, 2021," and insert "June 30, 2025,"

AMENDMENT NO. 4

On page 13, line 3, after "through" and before the period "." delete "June 30, 2021" and insert "June 30, 2025"

AMENDMENT NO. 5

On page 14, line 20, after "through" and before "there" delete "June 30, 2021," and insert "June 30, 2025,"

AMENDMENT NO. 6

On page 23, line 7, after "through" and before the period "." delete "June 30, 2021" and insert "June 30, 2025"

AMENDMENT NO. 7

On page 23, line 15, after "rate of" and before "percent" insert "onesixth of one"

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AMENDMENT NO. 8

On page 23, line 19, after "rate of" and before "percent" insert "one-sixth of one"

AMENDMENT NO. 9

On page 23, line 28, after "rate of" and before "percent" insert "one-sixth of one"

AMENDMENT NO. 10

On page 24, line 3, after "rate of" and before "percent" insert "one-sixth of one"

AMENDMENT NO. 11

On page 24, line 9, after "rate of" and before "percent" insert "one-sixth of one"

AMENDMENT NO. 12

On page 24, line 13, delete "June 30, <u>2021</u>" and insert "June 30, <u>2025</u>"

AMENDMENT NO. 13

On page 25, line 10, after "through" and before "there" delete "June 30, 2021," and insert "June 30, 2025,"

AMENDMENT NO. 14

On page 33, line 27, after "through" and before the period "." delete "June 30, 2021," and insert "June 30, 2025,"

AMENDMENT NO. 15

On page 33, delete line 28, and insert the following:

"§321.2. Imposition of tax

- A. In addition to the tax levied by R.S. 47:302(A), 321(A), 321.1(A), and 331(A) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied an additional tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible personal property as defined in Chapter 2 of this Subtitle. The levy of said tax shall be as follows:
- (1) At the rate of one-sixth of one percent of the sales price of each item or article of tangible personal property when sold at retail in this state, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.
- (2) At the rate of one-sixth 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), 321.1(B), and 331(B) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a tax upon the lease or rental within this state of each item or article of tangible personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be as follows:
- (1) At the rate of one-sixth of one percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined in Chapter 2 of this Subtitle, where the lease or rental of such

- property is in an established business, or part of an established business, or the same is incidental or germane to the business.
- (2) At the rate of one-sixth of one percent of the monthly lease or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or rentee to the owner of the tangible personal property.
- C. In addition to the tax levied on sales of services by R.S. 47:302(C), 321(C), 321.1(C), and 331(C) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a tax upon all sales of services in this state, as those services are defined by Chapter 2 of this Subtitle, at the rate of one-sixth of one percent of the amounts paid or charged for the services.
- D. The tax levied herein shall be collected from the dealer or wholesaler as provided for and as defined by Chapter 2 of this Subtitle; shall be paid at the time and in the manner provided therein; shall be in addition to all other taxes, whether levied in the form of sales, excise, license, or privilege taxes; and shall be in addition to taxes levied under the provisions of Chapter 2 of this Subtitle.
- E. The provisions of this Section shall be inapplicable, inoperative, and of no effect after June 30, 2025.
- F. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provision of this Chapter, beginning July 1, 2018, through June 30, 2025, there shall be no exemptions or exclusions to the tax levied pursuant to the provisions of this Section, except for the sales or purchases of the following items:
- (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.
- (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of Louisiana.
- (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of Louisiana.
- (4) Water as provided in Article VII, Section 2.2 of the Constitution of Louisiana.
- (5) Prescription drugs as provided in Article VII, Section 2.2 of the Constitution of Louisiana.
- (6) Gasoline and other motor fuels subject to the state excise tax on fuel as provided in Article VII, Section 27 of the Constitution of Louisiana.
- (7) Sales to the United States government and its agencies as provided in R.S. 47:301(10)(g).
- (8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(1).
- (9) Installation charges on tangible personal property as provided in R.S. 47:301(3)(a).
- (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- (11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- (12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.

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- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.
- (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- (15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).
- (16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).
- (17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).
- (18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).
- (19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).
- (20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).
- (21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).
- (22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- (23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- (24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).
- (25) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).
- (26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- (28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- (29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.
- (30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).
- (31) Donation of toys as provided in R.S. 47:301(10) (aa)(i) and (18)(m).
- (32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- (34) Work product of certain professionals as provided in R.S. 47:301(16)(e).

- (35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).
- (36) Sales through a coin-operated vending machine as provided in R.S.47:301(10)(b)(i).
- (37) Purchases by a private postsecondary academic degreegranting institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).
- (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- (40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).
- (41) Farm products produced and used by farmers as provided in R.S. 47:305(B).
- (42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).
- (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- (44) Sales of pesticides for agricultural purposes as provided in R.S. 47:305.8.
- (45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).
- (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- (47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).
- (48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).
- (49) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).
- (50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).
 - (51) A factory built home as provided in R.S. 47:301(16)(g).
- (52) Any advertising service rendered by an advertising business as provided in R.S. 47:302(D).
- (53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).
- (54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).
- (56) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state, for export as provided in R.S. 47:305(E).
- (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.

- (58) The sales price of new farm equipment, including polyroll tubing, as provided in R.S. 47:305.25.
- (59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).
- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).
- (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.
- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).
- (63) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).
- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).
- (65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).
- (66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).
- (68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).
- (69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).
- (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).
- (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).
- (74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).
- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).
- (76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R.S. 47:305(D)(2).

- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).
- (78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.
- (79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.
- (81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).
- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.
- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.
- (85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.
- (86) Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.
- (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S. 47:301(10)(c)(ii)(aa).
- (88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).
- (89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).
- (90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration of development of minerals as provided in R.S. 47:305(I).
- (92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).
- (93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.
 - (94) Sales of gasohol as provided in R.S. 47:305.28.
- (95) Sales or purchases by sheltered workshops as provided in R.S. 47:305.38.
- (96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.

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- The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).
- (99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).
- (100) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).
- Purchase of consumables by paper and wood manufacturers and loggers assigned an industry group designation of 3211 through 3222 or 113310 pursuant to the North American Industry Classification System Code of 2007 as provided in R.S. 47:301(3)(k).
- Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).
- (103) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans as provided in R.S. 47:301(16)(o).
- (104) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).
- (105) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425.
- (106) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in R.S. 47:305.37(A).
- (107) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a North American Industry Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.
- (108) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301, et seq.
- (109) Sales of tangible personal property and services at certain public facilities as provided in R.S. 39:467 and 468.
- (110) The sale or use of steam, water, electric power or energy, natural gas, or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h).
- G. The avails of the tax collected under this Section shall be deposited immediately into the state treasury, and, after compliance with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana, the state treasurer shall pay the remainder of the monies into the state general fund.
- H. No amount of additional revenue collected as a result of this Section shall be remitted to any tax increment financing district or economic development project.
- The provisions of Subsection F of this Section shall supercede and control to the extend of conflict with any other provision of law beginning July 1, 2018, through June 30, 2025.

AMENDMENT NO. 16

On page 35, line 1, after "through" and before "there" delete "June 30, 2021" and insert "June 30, 2025"

AMENDMENT NO. 17

On page 43, line 17, after "through" and before the period "." delete "June 30, 2021" and insert "June 30, 2025"

AMENDMENT NO. 18

On page 43, delete lines 18 through 28 in their entirety and delete page 44 in its entirety and on page 45, delete lines 1 through 15 in their entirety

AMENDMENT NO. 19

On page 45, at the beginning of line 16, delete "Section 3." and insert "Section 2."

AMENDMENT NO. 20

On page 45, delete lines 18 through 27 in their entirety and insert the following:

"Section 3. R.S. 47:321.1 is hereby repealed in its entirety.

Section 4. R.S. 47:321.2 is hereby repealed in its entirety.

Section 5. The commissioner of administration shall notify the governor, the legislature, and the Louisiana State Law Institute upon the publication of a Louisiana Comprehensive Annual Financial Report which reports state "General Revenues from Sales and Use Taxes" in excess of \$4,128,000,000.

Section 6. The commissioner of administration shall notify the governor, the legislature, and the Louisiana State Law Institute upon the publication of a Louisiana Comprehensive Annual Financial Report which reports state "General Revenues from Income Taxes" in excess of \$3,637,000,000.

Section 7. Sections 1, 2, and 5 through 9 of this Act shall become effective on July 1, 2018, if House Concurrent Resolution No. 3 of this 2018 Third Extraordinary Session of the Legislature is adopted by both houses of the legislature.

Section 8. Section 3 of this Act shall become effective on the first day of the fiscal year following publication of a Louisiana Comprehensive Annual Financial Report which reports state "General Revenues from Sales and Use Taxes" in excess of \$4,128,000,000.

Section 9. Section 4 of this Act shall become effective on the first day of the fiscal year following publication of a Louisiana Comprehensive Annual Financial Report which reports state "General Revenues from Income Taxes" in excess of \$3,637,000,000."

On motion of Rep. Jim Morris, the amendments were adopted.

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

HOUSE BILL NO. 10-

BY REPRESENTATIVES DAVIS, BARRAS, BISHOP, STEVE CARTER, FOIL, HAZEL, MCFARLAND, GREGORY MILLER, AND ZERINGUE AND SENATORS CLAITOR, DONAHUE, AND WHITE

AN ACT

To amend and reenact R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S),

(T), (X)(introductory paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A)

through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R), to enact R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and use taxes; to provide for the tax rate; to provide for the applicability of certain exclusions and exemptions applicable to certain taxes; to provide for effectiveness; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

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

AMENDMENT NO. 1

On page 1, at the end of line 7, after "(J)," insert "321.2,"

AMENDMENT NO. 2

On page 2, at the end of line 3, after "(J)," and before "and" insert "321.2,"

AMENDMENT NO. 3

On page 4, line 20, after "through" and before "there" delete "June 30, 2023," and insert "June 30, 2025,"

AMENDMENT NO. 4

On page 13, line 5, after "through" and before the period "." delete "June 30, 2023" and insert "June 30, 2025"

AMENDMENT NO. 5

On page 14, line 22, after "through" and before "there" delete "June 30, 2023," and insert "June 30, 2025,"

AMENDMENT NO. 6

On page 23, line 10, after "through" and before the period "." delete "June 30, 2023" and insert "June 30, 2025"

AMENDMENT NO. 7

On page 23, line 18, after "rate of" and before "of one" delete "fourtenths" and insert "two-tenths"

AMENDMENT NO. 8

On page 23, line 22, after "rate of" and before " \underline{of} one" delete " $\underline{fourtenths}$ " and insert " $\underline{two-tenths}$ "

AMENDMENT NO. 9

On page 24, line 3, after "rate of" and before " \underline{of} one" delete " $\underline{fourtenths}$ " and insert $\underline{two-tenths}$ "

AMENDMENT NO. 10

On page 24, line 7, after "rate of" and before " \underline{of} one" delete " $\underline{fourtenths}$ " and insert " $\underline{two-tenths}$ "

AMENDMENT NO. 11

On page 24, line 13, after "rate of" and before "of one" delete "fourtenths" and insert "two-tenths"

AMENDMENT NO. 12

On page 24, line 17, delete "June 30, $\underline{2023}$ " and insert "June 30, $\underline{2025}$ "

AMENDMENT NO. 13

On page 25, line 15, after "through" and before "there" delete "June 30, 2023," and insert "June 30, 2025,"

AMENDMENT NO. 14

On page 34, line 3, after "through" and before the period "." delete "June 30, 2023" and insert "June 30, 2025"

AMENDMENT NO. 15

On page 34, between lines 4 and 5, insert the following:

"§321.2. Imposition of tax

- A. In addition to the tax levied by R.S. 47:302(A), 321(A), 321.1(A), and 331(A) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied an additional tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible personal property as defined in Chapter 2 of this Subtitle. The levy of said tax shall be as follows:
- (1) At the rate of two-tenths of one percent of the sales price of each item or article of tangible personal property when sold at retail in this state, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.
- (2) At the rate of two-tenths 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), 321.1(B), and 331(B) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a tax upon the lease or rental within this state of each item or article of tangible personal property, as defined by Chapter 2 of this Subtitle; the levy of the tax to be as follows:
- (1) At the rate of two-tenths of one percent of the gross proceeds derived from the lease or rental of tangible personal property, as defined in Chapter 2 of this Subtitle, where the lease or rental of such property is in an established business, or part of an established business, or the same is incidental or germane to the business.
- (2) At the rate of two-tenths of one percent of the monthly lease or rental price paid by a lessee or rentee, or contracted or agreed to be paid by a lessee or rentee to the owner of the tangible personal property.
- C. In addition to the tax levied on sales of services by R.S. 47:302(C), 321(C), 321.1(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 two-tenths of one percent of the amounts paid or charged for the services.

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- D. The tax levied herein shall be collected from the dealer or wholesaler as provided for and as defined by Chapter 2 of this Subtitle; shall be paid at the time and in the manner provided therein; shall be in addition to all other taxes, whether levied in the form of sales, excise, license, or privilege taxes; and shall be in addition to taxes levied under the provisions of Chapter 2 of this Subtitle.
- E. The provisions of this Section shall be inapplicable, inoperative, and of no effect after June 30, 2025.
- F. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provision of this Chapter, beginning July 1, 2018, through June 30, 2025, there shall be no exemptions or exclusions to the tax levied pursuant to the provisions of this Section, except for the sales or purchases of the following items:
- (1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through (r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of Louisiana.
- (2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of Louisiana.
- (3) Electricity as provided in Article VII, Section 2.2 of the Constitution of Louisiana.
- (4) Water as provided in Article VII, Section 2.2 of the Constitution of Louisiana.
- (5) Prescription drugs as provided in Article VII, Section 2.2 of the Constitution of Louisiana.
- (6) Gasoline and other motor fuels subject to the state excise tax on fuel as provided in Article VII, Section 27 of the Constitution of Louisiana.
- (7) Sales to the United States government and its agencies as provided in R.S. 47:301(10)(g).
- (8) Other constructions permanently attached to the ground as provided in R.S. 47:301(16)(1).
- (9) Installation charges on tangible personal property as provided in R.S. 47:301(3)(a).
- (10) Installation of oil field board roads as provided in R.S. 47:301(3)(c).
- (11) Transactions involving the construction or overhaul of United States Navy vessels as provided in R.S. 47:301(7)(c) and (14)(h).
- (12) Property purchased for exclusive use outside the state as provided in R.S. 47:305.10.
- (13) Sales, leases, or rentals of tangible personal property paid by or under the provisions of Medicare as provided in R.S. 47:315.3.
- (14) Sales of human tissue transplants as provided in R.S. 47:301(10)(d).
- (15) Sales of raw agricultural commodities as provided in R.S. 47:301(10)(e).
- (16) Sales of food by a youth-serving organization chartered by the Congress of the United States as provided in R.S. 47:301(10)(h).
- (17) Tangible personal property sold or donated to a food bank as provided in R.S. 47:301(10)(j) and (18)(a)(i).

- (18) Materials used in the collection of blood as provided in R.S. 47:301(16)(j).
- (19) Aphaeresis kits and leuko reduction filters as provided in R.S. 47:301(16)(k).
- (20) Donations to schools and food banks from resale inventory as provided in R.S. 47:301(18)(a).
- (21) Manufacturer's rebates on a new motor vehicle as provided in R.S. 47:301(3)(e) and (13)(b).
- (22) Leases or rentals of railroad rolling stock as provided in R.S. 47:301(4)(k), rail rolling stock sold or leased in Louisiana as provided in R.S. 47:305.50(E)(1), and parts or services used in the fabrication, modification, or repair of rail rolling stock as provided in R.S. 47:305.50(E)(2).
- (23) Sales, purchases, and leases of tangible personal property by free hospitals as provided in R.S. 47:301(7)(e), (10)(p), and (18)(c).
- (24) Purchases by a nonprofit entity that sells donated goods as provided in R.S. 47:301(8)(f).
- (25) Tangible personal property for resale as provided in R.S. 47:301(10)(a)(i).
- (26) Purchases of property for lease or rental as provided in R.S. 47:301(10)(a)(iii) and (18)(a)(iii).
- (27) Isolated or occasional sales of tangible personal property by a person not engaged in such business as provided in R.S. 47:301(1) and (10)(c)(ii)(bb).
- (28) Use of a motor vehicle in Louisiana by a member of the active duty military as provided in R.S. 47:303(A)(3)(a) and 305.48.
- (29) Purchases made under the Supplemental Nutrition Assistance Program through WIC Program Vouchers as provided in R.S. 47:305.46.
- (30) An article traded in on the purchase of tangible personal property as provided in R.S. 47:301(13)(a).
- (31) Donation of toys as provided in R.S. 47:301(10)(aa)(i) and (18)(m).
- (32) Stocks, bonds, notes, and other obligations or securities as provided in R.S. 47:301(16)(b)(i).
- (33) Credit for sales and use taxes paid to another state on tangible personal property imported in Louisiana as provided in R.S. 47:303(A)(3)(a).
- (34) Work product of certain professionals as provided in R.S. 47:301(16)(e).
- (35) Purchases by a regionally accredited independent educational institution as provided in R.S. 47:301(8)(b).
- (36) Sales through a coin-operated vending machine as provided in R.S.47:301(10)(b)(i).
- (37) Purchases by a private postsecondary academic degree-granting institution as provided in R.S. 47:301(10)(cc) and (18)(n).
- (38) Purchases of food items for school lunch and breakfast programs by a nonpublic elementary or secondary school as provided in R.S. 47:301(10)(dd).

- (39) Funeral directing services as provided in R.S. 47:301(14)(j).
- (40) Feed and feed additives for animals held for business purposes as provided in R.S. 47:305(A)(4).
- $\underbrace{(41)\; Farm\; products\; produced\; and\; used\; by\; farmers\; as\; provided\; in\; R.S.\; 47:305(B).}$
- (42) Sale of fertilizer and containers to farmers as provided in R.S. 47:305(D)(1)(f).
- (43) Sales of seeds for planting crops as provided in R.S. 47:305.3.
- $(44)\,$ Sales of pesticides for agricultural purposes as provided in R.S. $47{:}305.8.$
- (45) The cost price for the printing of a news publication as provided in R.S. 47:301(3)(h).
- (46) Vehicle rentals to a warranty customer as provided in R.S. 47:301(7)(h).
- (47) Leases or rentals of a crane and related equipment with an operator as provided in R.S. 47:301(7)(k).
- (48) Sales by and to the state and its political subdivisions as provided in R.S. 47:301(8)(c).
- (49) Sales of materials for further processing as provided in R.S. 47:301(10)(c)(i)(aa).
- (50) The sales price for new farm equipment used in poultry production as provided in R.S. 47:301(13)(c).
 - (51) A factory built home as provided in R.S. 47:301(16)(g).
- (52) Any advertising service rendered by an advertising business as provided in R.S. 47:302(D).
- (53) Sales of livestock, poultry, and other farm products direct from a farm as provided in R.S. 47:305(A)(1).
- (54) Sales of livestock at a public sale sponsored by a breeders' or registry association or at a livestock auction market as provided in R.S. 47:305(A)(2).
- (55) Sales of agricultural commodities by a person other than the producer, for use in further processing as provided in R.S. 47:305(A)(3).
- (56) Transactions in interstate commerce and tangible personal property imported into this state, or produced or manufactured in this state, for export as provided in R.S. 47:305(E).
- (57) Ships, vessels, barges, and related supplies as provided in R.S. 47:305.1.
- (58) The sales price of new farm equipment, including polyroll tubing, as provided in R.S. 47:305.25.
- (59) A truck and trailer if used at least eighty percent of the time in interstate commerce as provided in R.S. 47:305.50(A).
- (60) Freight cars, piggyback trailers, and rail rolling stock, and railroad ties as provided in R.S. 47:305.45 and 305.50(F).
- (61) Sales or purchases by a council on aging as provided in R.S. 47:305.66.

- (62) Sales of pharmaceuticals administered to livestock for agricultural purposes as provided in R.S. 47:301(16)(f).
- (63) Materials used in the production of crawfish and catfish as provided in R.S. 47:305(A)(5) and (6).
- (64) Sales of room rentals by a camp or retreat facility owned by a nonprofit organization as provided in R.S. 47:301(6)(b).
- (65) Sales of room rentals by a homeless shelter as provided in R.S. 47:301(6)(c).
- (66) Sales, leases, and rentals of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. as provided in R.S. 47:301(7)(g) and (10)(r).
- (67) Sales or purchases of fire-fighting equipment by a volunteer fire department as provided in R.S. 47:301(10)(o).
- (68) Sales to, and leases, rentals, and use of educational materials and equipment used for classroom instruction by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(7)(f), (10)(q)(ii), and (18)(e)(ii).
- (69) Sales by a parochial and private elementary and secondary school that complies with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code as provided in R.S. 47:301(10)(q)(i) and (18)(e)(i).
- (70) Sales, as provided in R.S. 47:301(14)(b)(i), but only of admissions to an athletic and entertainment event held for or by an elementary or secondary school and membership fees or dues of a nonprofit, civic association.
- (71) Sales or use of orthotic devices, prosthetic devices, hearing aids, eyeglasses, contact lenses, and wheelchairs prescribed by a physician, optometrist, or licensed chiropractor used exclusively by the patient for personal use as provided in R.S. 47:305(D)(1)(k).
- (72) Sales or use of ostomy, colostomy, and ileostomy devices and equipment as provided in R.S. 47:305(D)(1)(l).
- (73) Sales of medical devices as provided in R.S. 47:305(D)(1)(s).
- (74) Sales of dental devices and materials as provided in R.S. 47:305(D)(1)(t).
- (75) Sales or use of adaptive driving equipment and motor vehicle modification prescribed for personal use as provided in R.S. 47:305(D)(1)(u).
- (76) Sales or use of a meal by an educational institution, medical facility, mental institution, and an occasional meal furnished by an educational, religious, or medical organization as provided in R,S. 47:305(D)(2).
- (77) Purchases or rentals of renal dialysis machines, parts, materials, and supplies for home use under a physician's prescription as provided in R.S. 47:305(G).
- (78) Sales of admission to entertainment events by a Little Theater organization as provided in R.S. 47:305.6.
- (79) Sales of admission to musical performances sponsored by a nonprofit organization as provided in R.S. 47:305.7.
- (80) Sales of admissions to entertainment events sponsored by domestic nonprofit charitable, religious, and educational organizations as provided in R.S. 47:305.13.

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- (81) Sales of admissions, parking fees, and sales of tangible personal property at events sponsored by domestic, civic, educational, historical, charitable, fraternal, or religious nonprofit organizations as provided in R.S. 47:305.14(A)(1).
- (82) Sales of admissions and parking fees at fairs and festivals sponsored by nonprofit organizations as provided in R.S. 47:305.18.
- (83) Purchases of fishing vessels, supplies, fuels, lubricants, and repairs for the vessels of licensed commercial fishermen as provided in R.S. 47:305.20.
- (84) Sales of butane, propane, or other liquified petroleum gases for private, residential consumption as provided in R.S. 47:305.39.
- (85) Sales and purchases by certain organizations that provide training for blind persons as provided in R.S. 47:305.15.
- (86) Purchases and leases by qualified radiation therapy treatment centers as provided in R.S. 47:305.64.
- (87) Sales of electricity for chlor-alkali manufacturing as provided in R.S. 47:301(10)(c)(ii)(aa).
- (88) Rentals or leases of certain oilfield property for re-lease or re-rental as provided in R.S. 47:301(7)(b).
- (89) Sales of aircraft manufactured in Louisiana with a maximum capacity of eight persons as provided in R.S. 47:301(10)(m).
- (90) Labor, materials, services, and supplies used for the repair, renovation, or conversion of drilling rig machinery and equipment which become component parts of a drilling rig used exclusively for exploration or development of minerals as provided in R.S. 47:301(14)(g)(iii).
- (91) Repairs and materials used on drilling rigs and equipment used exclusively for exploration of development of minerals as provided in R.S. 47:305(I).
- (92) Sales by thrift shops located on military installations as provided in R.S. 47:305.14(A)(4).
- (93) Leases or rentals of vessels for use in offshore mineral production or the provision of services to those engaged in mineral production as provided in R.S. 47:305.19.
 - (94) Sales of gasohol as provided in R.S. 47:305.28.
- (95) Sales or purchases by sheltered workshops as provided in R S 47:305 38
- (96) Pharmaceutical samples manufactured or imported into the state free of charge as provided in R.S. 47:305.47.
- (97) The exclusion for surface preparation, painting, and coating fixed or rotary wing aircraft and certified transport category aircraft registered outside of this state, as provided in R.S. 47:301(14)(g)(iv).
- (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form as provided in R.S. 47:301(16)(b)(ii)(aa).
- (99) Sales of certain numismatic coins as provided in R.S. 47:301(16)(b)(ii)(bb) and (cc).
- (100) Purchases, use, and lease of manufacturing machinery and equipment as provided in R.S. 47:301(3)(i), (13)(k) and (28)(a).

- (101) Purchase of consumables by paper and wood manufacturers and loggers assigned an industry group designation of 3211 through 3222 or 113310 pursuant to the North American Industry Classification System Code of 2007 as provided in R.S. 47:301(3)(k).
- (102) Sale and purchase of electricity as provided in R.S. 47:305(D)(1)(d) for use in production activity subject to the payment of state severance tax on production from a stripper well pursuant to R.S. 47:633(7)(c)(i) and (ii)(aa) and (bb).
- (103) Purchase of machinery and equipment by a utility regulated by the Public Service Commission and the city of New Orleans as provided in R.S. 47:301(16)(o).
- (104) Repair services performed in Louisiana when the repaired property is delivered outside of Louisiana as provided in R.S. 47:301(14)(g)(i)(bb).
- (105) Any transaction by a nonprofit electric cooperative that is exempt from tax pursuant to R.S. 12:425.
- (106) Diesel fuel, butane, propane, or other gases used or consumed for farm purposes as provided in R.S. 47:305.37(A).
- (107) The use of steam produced through the processing of a raw agricultural product used in a facility predominately and directly engaged in the processing of an agricultural product, by a manufacturer as defined in R.S.47:301(3)(i)(ii)(bb) based on being assigned a North American Industry Classification System Code within the agricultural, forestry, fishing, and hunting Sector 11.
- (108) Refunds for purchases of tangible personal property by international travelers as part of the Louisiana Tax Free Shopping Program pursuant to R.S. 51:1301, et seq.
- (109) Sales of tangible personal property and services at certain public facilities as provided in R.S. 39:467 and 468.
- (110) The sale or use of steam, water, electric power or energy, natural gas, or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h).
- G. The avails of the tax collected under this Section shall be deposited immediately into the state treasury, and, after compliance with the requirements of Article VII, Section 9(B) of the Constitution of Louisiana, the state treasurer shall pay the remainder of the monies into the state general fund.
- H. No amount of additional revenue collected as a result of this Section shall be remitted to any tax increment financing district or economic development project.
- I. The provisions of Subsection F of this Section shall supercede and control to the extend of conflict with any other provision of law beginning July 1, 2018, through June 30, 2025."

AMENDMENT NO. 16

On page 35, line 6, after "through" and before "there" delete "June 30, 2023," and insert "June 30, 2025,"

AMENDMENT NO. 17

On page 43, line 24, after "through" and before the period "." delete "June 30, 2023" and insert "June 30, 2025"

AMENDMENT NO. 18

On page 43, delete line 27 in its entirety and insert the following:

"Section 3. R.S. 47:321.1 is hereby repealed in its entirety.

Section 4. R.S. 47:321.2 is hereby repealed in its entirety.

Section 5. The commissioner of administration shall notify the governor, the legislature, and the Louisiana State Law Institute upon the publication of a Louisiana Comprehensive Annual Financial Report which reports state "General Revenues from Sales and Use Taxes" in excess of \$4,161,000,000.

Section 6. The commissioner of administration shall notify the governor, the legislature, and the Louisiana State Law Institute upon the publication of a Louisiana Comprehensive Annual Financial Report which reports state "General Revenues from Income Taxes" in excess of \$3,670,000,000.

Section 7. Sections 1, 2, and 5 through 9 of this Act shall become effective on July 1, 2018, if House Concurrent Resolution No. 3 of this 2018 Third Extraordinary Session of the Legislature is adopted by both houses of the legislature.

Section 8. Section 3 of this Act shall become effective on the first day of the fiscal year following publication of a Louisiana Comprehensive Annual Financial Report which reports state "General Revenues from Sales and Use Taxes" in excess of \$4,161,000,000.

Section 9. Section 4 of this Act shall become effective on the first day of the fiscal year following publication of a Louisiana Comprehensive Annual Financial Report which reports state "General Revenues from Income Taxes" \$3,670,000,000." in excess

On motion of Rep. Jim Morris, the amendments were adopted.

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

Recess

On motion of Rep. Carmody, the Speaker declared the House at recess until 7:30 P.M.

After Recess

Speaker Barras called the House to order at 7:29 P.M.

House Business Resumed

Reports of Committees

The following reports of committees were received and read:

Report of the Committee on Appropriations

June 20, 2018

To the Speaker and Members of the House of Representatives:

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

House Bill No. 1, by Henry Reported with amendments. (18-4)

> CAMERON HENRY Chairman

Suspension of the Rules

On motion of Rep. Henry, the rules were suspended in order to take up House Bill No. 1 contained in the committee report at this time.

House Bills and Joint Resolutions on Second Reading Reported by Committee

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

HOUSE BILL NO. 1— BY REPRESENTATIVE HENRY

AN ACT appropriate funds and to make certain reductions in appropriations from certain sources to be allocated to designated agencies and purposes in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for Fiscal Year 2018-2019; to provide for effectiveness; to provide for an effective date; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Appropriations.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Appropriations to Original House Bill No. 1 by Representative Henry

AMENDMENT NO. 1

On page 1, line 15, after "Conference." delete the remainder of the line, delete lines 16 through 20 in their entirety, and on page 2, delete lines 1 through 11 in their entirety and insert "To the"

AMENDMENT NO. 2

On page 2, line 14, after "shall be" delete the remainder of the line and delete lines 15 and 16 in their entirety and insert the following:

"distributed on a pro rata basis."

AMENDMENT NO. 3

On page 2, between lines 16 and 17, insert the following:

"SCHEDULE 01

EXECUTIVE DEPARTMENT

Payable out of the State General Fund (Direct) to the Executive Department for restoration of

\$ 22,175,091

01-107 DIVISION OF ADMINISTRATION

Payable out of State General Fund (Direct) to the Executive Administration Program for LaGOV enterprise resource project

\$ 4,557,000

01-133 OFFICE OF ELDERLY AFFAIRS

Payable out of the State General Fund by Statutory Dedications out of the Overcollections Fund to the Senior Center Program to supplement the senior center funding formula from funds deposited into the Overcollections Fund

\$ 1,521,928

Provided, however, that of the funds appropriated herein and in Section 18 of Act No. 2 of the 2018 Second Extraordinary Session of the Legislature to the Senior Centers Program, the funding amount distributed to each parish council on aging for senior centers shall be equal to the amount distributed in Fiscal Year 2017-2018.

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SCHEDULE 03

DEPARTMENT OF VETERANS AFFAIRS

Payable out of the State General Fund (Direct) to the Department of Veterans Affairs for restoration of funding

\$ 1,203,093

SCHEDULE 04

ELECTED OFFICIALS

DEPARTMENT OF STATE

04-139 SECRETARY OF STATE

Payable out of the State General Fund (Direct) to the Department of State for restoration of funding

\$ 5,450,628

369,794

Payable out of the State General Fund (Direct) to the Secretary of State for the Elections Program to restore step increases for Registrars of Voters

to the Purchase of Correctional Services Program

2,740,000

DEPARTMENT OF JUSTICE

04-141 OFFICE OF THE ATTORNEY GENERAL

Payable out of the State General Fund (Direct) to the Department of Justice for restoration of funding

\$ 3.303.876

OFFICE OF THE LIEUTENANT GOVERNOR

04-146 LIEUTENANT GOVERNOR

Payable out of the State General Fund (Direct) to the Office of the Lieutenant Governor for restoration of funding

170.914

DEPARTMENT OF AGRICULTURE AND FORESTRY

04-160 AGRICULTURE AND FORESTRY

Payable out of the State General Fund (Direct) to the Department of Agriculture and Forestry for restoration of funding

\$ 2.357,612

SCHEDULE 05

DEPARTMENT OF ECONOMIC DEVELOPMENT

Payable out of the State General Fund (Direct) to the Department of Economic Development for restoration of funding

\$ 3,470,641

05-252 OFFICE OF BUSINESS DEVELOPMENT

Payable out of the State General Fund (Direct) to the Office of Business Development for the Business Development Program to restore funding to the Matching Grants Program

1,360,000

SCHEDULE 06

DEPARTMENT OF CULTURE, RECREATION AND TOURISM

06-261 OFFICE OF THE SECRETARY

Payable out of the State General Fund (Direct) to the Department of Culture, Recreation and Tourism for restoration of funding

\$ 6,181,988

SCHEDULE 08

DEPARTMENT OF PUBLIC SAFETY AND CORRECTIONS

CORRECTIONS SERVICES

Payable out of the State General Fund (Direct) to the Department of Public Safety and Corrections - Corrections Services for restoration of funding

\$ 17,934,609

08-400 CORRECTIONS - ADMINISTRATION

Payable out of the State General Fund (Direct) to the Administration Program for a CSO pay raise

\$ 9,400,000

08-407 WINN CORRECTIONAL CENTER

Payable out of the State General Fund (Direct) for restoration of funding

08-408 ALLEN CORRECTIONAL CENTER

Payable out of the State General Fund (Direct) to the Purchase of Correctional Services Program for replacement acquisitions and major repairs

1,022,000

YOUTH SERVICES

Payable out of the State General Fund (Direct) to the Department of Public Safety and Corrections - Youth Services for restoration of funding

\$ 20,215,118

08-403 OFFICE OF JUVENILE JUSTICE

EXPENDITURES:

North Region Program Authorized Positions Discretionary Expenditures

Central/Southwest Region Program

Authorized Positions Discretionary Expenditures 4.202,900

Southeast Region Program Authorized Positions Discretionary Expenditures

Contract Services Program Discretionary Expenditures

16,120

TOTAL EXPENDITURES

\$ 10,750,000

MEANS OF FINANCE

State General Fund (Direct)

\$ 10,750,000

TOTAL MEANS OF FINANCING

\$ 10,750,000

SCHEDULE 10

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Payable out of the State General Fund (Direct) to the Department of Children and Family Services for restoration of funding

\$ 34,712,518

10-360 OFFICE OF CHILDREN AND FAMILY SERVICES

Payable out of the State General Fund (Direct) to the Division of Child Welfare for the purposes of Act No. 649 of the 2018 Regular Session of the Legislature

\$ 1,000,000

SCHEDULE 11

DEPARTMENT OF NATURAL RESOURCES

Payable out of the State General Fund (Direct) to the Department of Natural Resources for restoration of funding

\$ 1,437,123

SCHEDULE 14

LOUISIANA WORKFORCE COMMISSION

Payable out of the State General Fund (Direct) to the Louisiana Workforce Commission for restoration of funding

\$ 1,644,730

14-474 WORKFORCE SUPPORT AND TRAINING

EXPENDITURES:

Office of Workforce Development Program

for Louisiana Rehabilitation Services activities 4,694,836

> TOTAL EXPENDITURES 4,694,836

MEANS OF FINANCE:

State General Fund (Direct) 1.000,000 3,694,836 Federal Funds

> TOTAL MEANS OF FINANCING 4,694,836

SCHEDULE 17

DEPARTMENT OF CIVIL SERVICE

Payable out of the State General Fund (Direct) to the Department of Civil Service for restoration of funding

\$ 1,113,291

SCHEDULE 19

HIGHER EDUCATION

Payable out of the State General Fund (Direct) to Higher Education for restoration of funding

\$ 70,379,221

19-671 BOARD OF REGENTS

Payable out of State General Fund (Direct) to the Board of Regents for public institutions of higher education

\$ 25,680,922

Payable out of the State General Fund (Direct) to the Office of Student Financial Assistance Program for the Taylor Opportunity Program for Students (TOPS)

\$ 58,912,395

Payable out of the State General Fund (Direct) to the Office of Student Financial Assistance

Program for the Go Grant Program 1,000,000

SPECIAL SCHOOLS AND COMMISSIONS

Payable out of the State General Fund (Direct) to Special Schools and Commissions for restoration of funding

\$ 8,977,829

DEPARTMENT OF EDUCATION

Payable out of the State General Fund (Direct) to the Department of Education for restoration of funding

\$ 24,607,322

19-681 SUBGRANTEE ASSISTANCE

Payable out of the State General Fund (Direct) to Student - Centered Goals Program for the Student Scholarships For Educational **Excellence Program**

\$ 2,100,000

19-697 NONPUBLIC EDUCATIONAL ASSISTANCE

Payable out of the State General Fund (Direct) to the Required Services Program

7,589,213

Payable out of the State General Fund (Direct)

to the School Lunch Salary Supplement Program \$ 7,002,614

SCHEDULE 20

OTHER REQUIREMENTS

Payable out of the State General Fund (Direct) to Other Requirements for restoration of funding \$ 21,226,615

20-451 LOCAL HOUSING OF STATE ADULT OFFENDERS

Payable out of the State General Fund (Direct) to the Local Housing of Adult Offenders

Program for parole holds \$ 10,000,000

Payable out of the State General Fund (Direct) to the Transitional Work Program

4,976,775

Payable out of the State General Fund (Direct) to the Local Housing of Adult Offenders Program

\$ 18,136,125

20-906 DISTRICT ATTORNEYS AND ASSISTANT DISTRICT ATTORNEYS

Payable out of the State General Fund (Direct) to the District Attorneys and Assistant District Attorneys Program for salary payments for assistant district attorneys and crime victim coordinators as provided for in statute

\$ 25,809,713

20-966 SUPPLEMENTAL PAYMENTS TO LAW ENFORCEMENT PERSONNEL

Payable out of the State General Fund (Direct) to the Constables and Justices of the Peace Supplemental Payments Program for additional compensation as provided for in statute

980,000"

AMENDMENT NO. 4

On page 2, between lines 17 and 18, insert the following:

"Section 2. Section 19.B of Act No. 2 of the 2018 Second Extraordinary Session of the Legislature is hereby repealed in its entirety. The appropriations contained in Section 19.B of Act No. 2 of the 2018 Second Extraordinary Session of the Legislature are null and void and of no effect and the state treasurer is ordered to refuse to honor any warrant drawn on such appropriations.'

AMENDMENT NO. 5

On page 2, at the beginning of line 18, change "Section 2." to "Section 3."

Page 14 HOUSE

3rd Day's Proceedings - June 20, 2018

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

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

Suspension of the Rules

On motion of Rep. Glover, the rules were suspended in order to take up and consider Introduction of Resolutions, House and House Concurrent at this time.

Introduction of Resolutions, **House and House Concurrent**

The following members introduced the following entitled House and House Concurrent Resolutions, which were read the first time by their titles and placed upon the calendar for their second reading:

HOUSE RESOLUTION NO. 6—BY REPRESENTATIVE GLOVER

A RESOLUTION

To To create and provide for a subcommittee of the House Committee on Commerce to examine certain matters relative to the Revitalizing Auto Communities Environmental Response Trust's (hereinafter "RACER Trust") fulfillment of fiduciary duties concerning the former General Motors Shreveport plant (hereinafter "GM-Shreveport plant") and operations, and to determine whether provisions of the GM-Shreveport plant lease greenent violate Article Article VII. Section 14(A) of the Constitution agreement violate Article VII, Section 14(A) of the Constitution of Louisiana.

Read by title.

Lies over under the rules.

Leave of Absence

Rep. Connick - 1 day

Adjournment

On motion of Rep. Billiot, at 7:31 P.M., the House agreed to adjourn until Thursday, June 21, 2018, at 10:30 A.M.

The Speaker of the House declared the House adjourned until 10:30 A.M., Thursday, June 21, 2018.

> ALFRED W. SPEER Clerk of the House