

Subject Index

**First Extraordinary Session
2018**

**Prepared by the staff of the
David R. Poynter Legislative Research Library
LOUISIANA HOUSE OF REPRESENTATIVES**

SUBJECT HEADINGS

Administration

Boards & Commissions

Commerce & Economic Development

Communications & Information
Technology

Constitutional Amendments

Culture, Recreation & Tourism

Education

Exceptional Persons

Finance & Financial Institutions

Governmental Finance

Health

Legislative Affairs

Military & Veterans Affairs

Minerals, Oil & Gas

Motor Vehicles

Occupations & Professions

Public Safety & Corrections

Revenue & Taxation

Social Services

State Government

Transportation

Water & Waterways

Wildlife & Fisheries

ABBREVIATIONS

#
number

add'l
additional

corp.
corporation

DC&FS
Department of Children & Family Services

FY
Fiscal Year

Gov.
Governor

govt.
government

JLCB
Joint Legislative Committee on the Budget

La.
Louisiana

OCS
Outer Continental Shelf

org.
organization

prog.
program

R.S.
Regular Session

Rx
prescription drug

SNAP
Supplemental Nutrition Assistance Program

US
United States

w/
with

WIC
Woman, Infants, & Children

yr.
year

SUBJECT INDEX
First Extraordinary Session
2018

- A -

ADMINISTRATION

Division of Administration

Fiscal transparency website; La. Checkbook; creation.....	SB	8
	HB	29

Agricultural tax exclusion/exemption, see Revenue & Tax: Sales & Use Tax, State - Exclusion; Sales & Use Tax, State - Exemption

- B -

BOARDS & COMMISSIONS

State Boards & Commissions

Database; membership/meeting minutes/notice; website post.	SB	8*
---	----	----

- C -

COMMERCE & ECONOMIC DEVELOPMENT

Corporations, program rebates; see Revenue & Taxation: Rebates/specific program
Food bank, sale/donation; see Revenue & Taxation: Sales & Use Tax, State - Exclusion
Food, home consumption; see Revenue & Taxation: Sales & Use Tax, State - Exemption

Funerals & Funeral Homes

Directing service; state sales tax, exemption.	HB	23
	HB	18
	HB	20
	HB	17

Manufactured Homes & Housing

Factory built home; state sales tax, exclusion.	HB	23
	HB	20
	HB	18
	HB	17

Manufacturers, state sales tax exemption; see Revenue & Taxation: Sales & Use Tax, State - Exemption

Vending Machines

Coin-operated; resale item; state sales tax, exemption.	HB	18
	HB	17
	HB	20
	HB	23

COMMUNICATIONS & INFORMATION TECHNOLOGY

Advertising

Business, service provision; state sales tax, exemption.	HB	17
	HB	23
	HB	18
	HB	20

Computers

Data processing/storage service; sales tax, state/local.	HB	19
Database; state board/comm.; membership/meeting minutes/notice; website post. .	SB	8*

* Denotes Amendment

COMMUNICATIONS & INFORMATION TECHNOLOGY (continued)

Internet

Electronically/digitally delivered work; sales tax, state/local.	HB	19
Fiscal transparency website; La. Checkbook; creation.	SB	8
	HB	1
	HB	29

Printing

News publication, free distribution; state sales tax, exclusion.	HB	23
	HB	20
	HB	17

Radio

Satellite service; sales tax, state/local.	HB	19
Video/info service; sales tax, state/local.	HB	19
<i>Telecommunications tax for the deaf, see Revenue & Taxation: Telecommunications Tax for the Deaf</i>		

Telephones

Answering service; sales tax, state/local.	HB	19
--	----	----

Television

Cable service; sales tax, local/state.	HB	19
--	----	----

Community Development Financial Institution (CDFI) , see Revenue & Taxation: Corporate Franchise Tax/Exemption; Corporate Income Tax/Exemption

Competitive Projects Payroll Incentive Program, see Revenue & Taxation: Rebates

CONSTITUTIONAL AMENDMENTS (Louisiana)

Governmental Finance

Expenditure limit; submission; base, current yr. appro.; growth factor, 2/3 vote.	HB	15
---	----	----

Contracts database, state contracts; see Communications & Information Technology: Internet/Fiscal transparency

Corporate taxes, see Revenue & Taxation: Corporate Franchise Tax; Corporate Income Tax; specific tax

CULTURE, RECREATION & TOURISM

Fairs, Festivals & Parades

Admission/parking fee; nonprofit org.; state sales tax, exemption.	HB	20
	HB	17
	HB	25
	HB	23

Music

Performance; admission; state sales tax, exemption.	HB	17
	HB	25
	HB	20
	HB	23
Service, electronically/digitally delivered/streamed; sales tax, state/local.	HB	19

Theaters

Little Theater org., entertainment admission; state sales tax, exemption.	HB	17
	HB	25
	HB	23
	HB	20

* Denotes Amendment

EDUCATION

Athletics

Admission; state sales tax, exclusion.	HB	17
	HB	20
	HB	23
	HB	25

Private Schools (see also School Food Service)

Classroom material/equipment; personal property; state sales tax, exclusion.	HB	20
	HB	23
	HB	25
	HB	17

School donation, see Revenue & Taxation: Sales & Use Tax, State - Exclusion

School Food Service

Meals, sale; state sales tax, exemption.	HB	20
	HB	25
	HB	23
	HB	17
	HB	18
Private school; food item, lunch/breakfast prog.; state sales tax, exemption.	HB	23
	HB	20
	HB	17

EXCEPTIONAL PERSONS

Persons with Developmental Disabilities

Employment, nonprofit org. provider; donated good sale, state sales tax.	HB	20
--	----	----

Persons with Intellectual Disabilities, see Sheltered Workshops

Persons with Physical Disabilities

Motor vehicle; adaptive driving equipment/modification; state sales tax.	HB	20
	HB	23

Sheltered Workshops

Persons w/ intellectual disabilities; DC&FS licensed; state sales tax, exemption. . .	HB	17
	HB	20
	HB	23

Telecommunications Tax for the Deaf, see Revenue & Taxation

Visually Impaired Persons

Blind persons; funding/training, nonprofit org.; state sales tax, exemption.	HB	25
	HB	23
	HB	17

FINANCE & FINANCIAL INSTITUTIONS

Community Development Financial Institution (CDFI), see Revenue: Corporate Income Tax/Exemption; Corporate Franchise Tax/Exemption

Consumer Credit

Report/debt collection service; sales tax, state/local.	HB	19
---	----	----

Currency

Coin, numismatic; bullion, coin/ingot form; sales tax, state; exemption.	HB	25
	HB	20
	HB	23
	HB	17

FINANCE & FINANCIAL INSTITUTIONS (continued)

Securities & Stocks

Dividend; corporate income tax, deduction.	HB	21
	HB	22
Sales tax, state; exemption.	HB	23
	HB	18
	HB	20
	HB	17

Firefighting equipment, volunteer fire department; see Revenue & Taxation: Sales & Use Tax, State - Exclusion

GOVERNMENTAL FINANCE

Appropriation Procedure

Expenditure limit; 2018-2019 FY.	HCR	2
	HCR	1

Audits

State agency; expenditure; La. Checkbook website; JLCB.	HB	29
	SB	8
	HB	1

Budgetary Control

State agency; expenditure; La. Checkbook website.	HB	1
	HB	29
	SB	8

Budgeting Procedure

Expenditure limit; growth factor, definition; change, mail ballot.	HB	12*
Expenditure limit; submission; base, current yr. appro.; growth factor, 2/3 vote. . .	HB	15

Claims Belonging to the State

Deepwater Horizon economic damages.	SB	6
---	----	---

Rainy Day Fund, see Special Treasury Funds/Budget Stabilization Fund

Special Treasury Funds

Budget Stabilization Fund; expenditure limit excess, deposit.	HB	12
Deepwater Horizon Economic Damages Collection Fund.	SB	6

- H -

HEALTH

Aging, councils on; see Revenue & Taxation: Sales & Use Tax, State - Exemption/Council

Anatomical Gifts

Human tissue transplant; state sales tax, exemption.	HB	25
	HB	18
	HB	17
	HB	23
	HB	20

Blood Banks & Donors

Collection material; apheresis kit/leuko reduction filter; state sales tax, exclusion. . .	HB	23
	HB	25
	HB	17
	HB	20

Deaf, telecommunications tax for; see Revenue & Taxation: Telecommunications Tax for the Deaf

Dental Health

Orthotic/prosthetic device/restorative material, prescribed; state sales tax.	HB	20
	HB	18
	HB	25
	HB	17
	HB	23

* Denotes Amendment

HEALTH (continued)

Drugs, Prescription

Pharmaceutical sample; w/out charge; state sales tax, exemption.	HB	23
	HB	17
Sales tax, state; exemption.	HB	25
	HB	17
	HB	23
	HB	18
	HB	20

Health Care Facilities

Meals, sale; state sales tax, exemption.	HB	17
	HB	25
	HB	23
	HB	18
	HB	20
Radiation therapy treatment center; capital equipment/software; state sales tax. . . .	HB	23
	HB	18
	HB	25
	HB	20
	HB	17

Hospitals

Free care; lease/sale/rental/service; state sales tax, exclusion.	HB	23
	HB	25
	HB	17
	HB	20

Medicaid

Cost sharing; copayment, nonemergency service/Rx drug; reinvestment.	HB	11
Cost sharing; premium payment; eligibility; waiver.	HB	4
Eligibility; determination; program integrity; state income tax, data sharing/use. . . .	SB	7
	HB	5
	HB	2
Health Insurance Premium Payment Program (LaHIPP), creation.	HB	6
Work/community engagement, promotion; waiver.	HB	3*
Work/community engagement, promotion; waiver; eligibility.	SB	5

Medical Devices & Appliances

Physician prescribed; disease treatment; sales tax, state; exemption.	HB	18
Sales tax, state; exclusion/exemption.	HB	20
	HB	23
	HB	17
	HB	25

Medicare

Payment; sale/lease/rental item; state sales tax paid, refund.	HB	17
	HB	20

Insurance service, see Revenue & Taxation: Sales & Use Tax, Local; Sales & Use Tax, State

* Denotes Amendment

LEGISLATIVE AFFAIRS

Commendations & Salutations

Bossier Parish Community College.	SCR	5
Broadwater, Rep. Chris.	HR	7
Chaney, Twyla S.	SR	4
Highland Clinic.	SCR	7
Holy Cross boys' soccer team.	HCR	5
Hubei Provincial Peking Opera Theater.	SR	3
Jones, Donald R.	HR	3
Lafayette High School Marching Band.	HCR	3
Loyola University; Geaux for the Gold w/ Purpose campaign.	SR	8
LSU-Shreveport.	SCR	4
Sabine Parish school system.	HR	2
Scotton, David.	HR	9
Shreveport Scottish Rite Valley.	SCR	3
Southern University.	SR	6
Taylor, Elaine M. "Shelly".	SCR	6
University Elementary School.	SCR	2

Condolences & Memorials

Beer, Judge Peter.	HR	1
Brumfield, Lazette Thomas.	HR	8
Fontenot, Larry.	HR	6
Henrick, His Royal Highness of Denmark.	SR	5
Mijalis, Gus.	SR	7
Montalbano Chicola, Olla Rae.	HR	10
Shaw, former Sen./Rep. B.L. "Buddy".	HCR	4
Talbot, Robert F., Jr.	HR	4
Theunissen, Patricia "Pat".	SCR	8

Joint Sessions

Edwards, Gov. John Bel; invitation to address.	SCR	1
--	-----	---

Laws

Act 109, 2015 R.S.; individual income tax, credit.	SB	1
	HB	14
Act 123, 2015 R.S.; corporate income tax, deduction/exclusion/exemption.	HB	21
	HB	22
Act 126, 2015 R.S.; tax incentive rebate programs.	SB	3
Act 395, 2017 R.S.; sales tax, state; exclusion/exemption.	HB	20
	HB	23
	HB	17
	HB	18

Senate

Adjournment sine die; governor notice.	SR	9
Adjournment sine die; house notice.	SR	10
Business, ready to transact; governor notice.	SR	2
Business, ready to transact; house notice.	SR	1

MILITARY & VETERANS' AFFAIRS

Armed Forces

Installation; thrift shop sale; state sales tax, exemption.	HB	23
	HB	17
Personnel; La. stationed, active duty; out-of-state vehicle purchase, sales tax.	HB	23
	HB	17
	HB	20

Naval vessel construction/overhaul contract sales tax, see Revenue & Taxation: Sales & Use Tax, Local - Exemption; Sales & Use Tax, State - Exemption

MINERALS, OIL & GAS

Butane & Propane

Residential consumption; state sales tax, exemption.	HB	25
	HB	20
	HB	23
	HB	17

Drilling Equipment

State sales tax, exemption.	HB	23
	HB	20
	HB	17

Gasohol, see Revenue & Taxation: Sales & Use Tax, Local - Exemption; Sales & Use Tax, State - Exemption
Gasoline/diesel/motor fuel, see Revenue & Taxation: Sales & Use Tax, State - Exemption

Mines & Mining

Coal/sulphur/metal; depletion allowance; corporate income tax.	HB	22
	HB	21

Oil

Oilfield board, road installation; state sales tax, exemption.	HB	18
	HB	23
	HB	17
	HB	20

Wells

Oil/gas; depletion allowance; corporate income tax, exclusion.	HB	21
	HB	22

MOTOR VEHICLES

Commercial Vehicles

Contract carrier; bus, interstate commerce; state sales tax, exemption.	HB	18
---	----	----

Dealers

Lease/rental; warranty agreement, w/out charge; state sales tax, exemption.	HB	20
	HB	17
	HB	23
Lease/sale; arm's length transaction; state sales tax, exemption.	HB	18
	HB	25
	HB	23
	HB	17
	HB	20

Manufacturers

Rebate; new vehicle; state sales tax, exemption.	HB	23
	HB	20
	HB	17

MOTOR VEHICLES (continued)

Parts & Equipment

Adaptive driving equipment/modification; state sales tax, exemption.	HB	25
	HB	17
	HB	20
	HB	23

Truck/trailer, see Revenue & Taxation: Sales Tax, State - Exemption

Warranties, see Dealers/Lease

- N -

Nonprofit organizations, sales tax; see Revenue & Taxation: Sales & Use Tax, State - Exclusions; Sales & Use Tax, State - Exemption

- O -

OCCUPATIONS & PROFESSIONS

Contractors

Immovable property repair/remodeling service; sales tax, state/local.	HB	19
---	----	----

License

Holder; work product, course of business use; state sales tax, exemption.	HB	18
	HB	17
	HB	23
	HB	20

Massage Therapists

Service; sales tax, state/local.	HB	19
--	----	----

Private Security Personnel

Service; sales tax, state/local.	HB	19
--	----	----

- P -

Postsecondary education, private institutions; see Revenue & Taxation: Sales & Use Tax, State - Exemption

Property, immovable service; see Revenue & Taxation: Sales & Use Tax - Local/Tax base; Sales & Use Tax - State/Tax base

PUBLIC SAFETY & CORRECTIONS

Emergencies

Disaster loss, federal net; individual income tax, federal income tax liability.	HB	10
	SB	2
Hurricane preparedness item/supply; state sales tax holiday; repeal.	HB	24

Public utilities, electric cooperative fees; see Revenue & Taxation: Sales & Use Tax, State - Exemption/Electric

- Q -

Quality Jobs Program, see Revenue & Taxation: Rebates

- R -

Retirement systems, fiscal transparency; see Communications & Information Technology: Internet/Fiscal Transparency

REVENUE & TAXATION

Corporate Franchise Tax

Exemption; Community Development Financial Institution (CDFI). HB 22
HB 21

Corporate Income Tax

Deduction/exclusion/exemption; generally; Act 123, 2015 R.S.; Sections 3/4/6. . . . HB 22
HB 21
Deduction/exclusion; oil/gas, depletion allowance. HB 22
HB 21
Deduction; expenses, disallowed; IRC Section 280C; decrease; sunset, repeal. . . . HB 22
HB 21
Deduction; interest/dividend income, federal return; decrease; sunset, repeal. . . . HB 21
HB 22
Deduction; net operating loss; decrease; sunset, repeal. HB 21
HB 22
Exclusion; coal/metal/sulphur mine, depletion allowance. HB 22
HB 21
Exclusion; dividend income; regulated entity group; pipeline carrier. HB 30
Exclusion; public transportation system, govt. subsidy; decrease. HB 21
HB 22
Exemption; Community Development Financial Institution (CDFI). HB 22
HB 21

Individual Income Tax

Credit; tax paid, other state; eligibility; sunset. SB 1
HB 14
Deduction; federal income tax, excess itemized deductions; decrease. HB 7
HB 13
HB 9
Deduction; federal income tax, excess itemized deductions; income/sales tax. . . . HB 8*
Deduction; partnership; individual partner/member; payment, other state tax. . . . SB 1*
Federal income tax liability; federal net disaster loss, certain yrs. SB 2
HB 10
Rate; bracket, upper/middle; compression. HB 13
HB 9

Rebates

Competitive Projects Payroll Incentive Program. HB 16
SB 3
Corporate Headquarters Relocation Program; decrease; sunset, repeal. SB 3
Quality Jobs Program; decrease; sunset, repeal. SB 3
Quality Jobs Program; incentive application; advance filing notice, date. SB 4

Sales & Use Tax, Local

Refund; Medicare payment item, sale/lease/rental. HB 17
HB 23
Tax base, service; audio/video/cable/satellite. HB 19
Tax base, add'l service; credit reporting. HB 19
Tax base, add'l service; data processing/storage. HB 19
Tax base, add'l service; debt collection. HB 19
Tax base, add'l service; digital good stream/download. HB 19
Tax base, add'l service; immovable property. HB 19
Tax base, add'l service; personal; massage/escort/bath. HB 19
Tax base, add'l service; security, licensed. HB 19
Tax base, add'l service; telecommunications. HB 19
Tax base, add'l service; telephone answering service. HB 19
Tax base; add'l service, information, research/news/financial. HB 19

* Denotes Amendment

REVENUE & TAXATION (continued)

Sales & Use Tax, State

Additional; rate, %.....	HB	17
Additional; rate, %; sunset.....	HB	26
Credit; motor vehicle, out of state purchase; other state sales tax payment.....	HB	18
Credit; out-of-state purchase, other state sales tax payment.....	HB	20
	HB	23
Refund; Medicare payment item, sale/lease/rental; sales tax paid.....	HB	17
	HB	20
Refund; Tax Free Shopping Program.....	HB	25
Tax base, add'l service; audio/video/cable/satellite.....	HB	19
Tax base, add'l service; credit report.....	HB	19
Tax base, add'l service; data processing/storage.....	HB	19
Tax base, add'l service; debt collection.....	HB	19
Tax base, add'l service; digital good stream/download.....	HB	19
Tax base, add'l service; immovable property.....	HB	19
Tax base, add'l service; information, research/news/financial.....	HB	19
Tax base, add'l service; insurance.....	HB	19
Tax base, add'l service; personal; massage/escort/bath.....	HB	19
Tax base, add'l service; security.....	HB	19
Tax base, add'l service; telecommunications.....	HB	19
Tax base, add'l service; telephone answering service.....	HB	19

Sales & Use Tax, State - Exclusion

Agricultural commodity; raw product, further processing use.....	HB	18
	HB	17
	HB	20
	HB	25
	HB	23
Athletic/entertainment event, elementary/secondary school; admission.....	HB	25
	HB	17
	HB	20
	HB	23
Blood bank, nonprofit org.; certain items.....	HB	17
	HB	25
	HB	23
	HB	20
Boys State/Girls State of La., Inc.....	HB	25
	HB	17
	HB	20
	HB	23
Civic organization, nonprofit; fees/dues.....	HB	23
	HB	17
	HB	20
Classroom material/equipment; personal property; private/parochial school.....	HB	25
	HB	17
	HB	20
	HB	23
Donated good; nonprofit org., person w/ disability employment.....	HB	25
	HB	23
	HB	17
	HB	20
Donated toy; nonprofit org., later distribution.....	HB	23
	HB	17
	HB	20
Electricity, chlor-alkai manufacturing processes.....	HB	23
	HB	17

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exclusion (continued)

Factory built home.....	HB	25
	HB	18
	HB	23
	HB	17
	HB	20
Farm product, direct use.....	HB	18
	HB	23
Food bank, sale/donation.....	HB	25
	HB	17
	HB	23
	HB	20
Gasoline/diesel/motor fuel, excise tax levy.....	HB	20
Generally; enumerated items; applicability.....	HB	17
	HB	18
	HB	20
	HB	25
	HB	23
Geophysical survey info/analysis, restricted use agreement.....	HB	18
Hospital, free care; sale/lease/rental/service.....	HB	17
	HB	25
	HB	23
	HB	20
Isolated/occasional sale, nonbusiness.....	HB	25
	HB	23
	HB	18
	HB	20
	HB	17
Medical device/appliance, certain items.....	HB	23
	HB	17
	HB	25
	HB	20
News publication printing, free distribution.....	HB	23
	HB	20
	HB	17
Raw material, processing for retail sale.....	HB	25
	HB	20
	HB	18
	HB	23
	HB	17
Room rental; nonprofit camp/retreat facility/homeless shelter.....	HB	23
	HB	25
	HB	17
	HB	20
School; certain items.....	HB	17
	HB	23
	HB	20
United States govt. agency/purchase.....	HB	25
	HB	18
	HB	23
	HB	20
	HB	17
Vessel, size threshold; La. built; material/supply, foreign/interstate commerce. . . .	HB	25
	HB	23
	HB	20

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exclusion (continued)

Volunteer fire dept., equipment.	HB	25
	HB	17
	HB	20
	HB	23

Sales & Use Tax, State - Exemption

Advertising business, service.	HB	18
	HB	23
	HB	17
	HB	20
Aircraft, La. assembly; out-of-state purchase/delivery.	HB	23
	HB	17
Aircraft, out-of-state; surface preparation/painting/coating.	HB	25
	HB	17
	HB	18
	HB	23
	HB	20
Automobile; sale/lease, arm's length transaction.	HB	17
	HB	25
	HB	23
	HB	18
	HB	20
Bus, commercial; contract carrier, interstate commerce use.	HB	18
Business utility, manufacturing.	HB	23
Butane/propane/liquified petroleum gas, private residential use.	HB	25
	HB	20
	HB	23
	HB	17
Coin, numismatic; bullion, coin/ingot form.	HB	25
	HB	20
	HB	17
	HB	23
Construction, permanent ground attachment.	HB	17
	HB	18
	HB	23
	HB	17
Council on aging, parish.	HB	25
	HB	17
	HB	20
	HB	23
Crane/related equipment, w/ operator.	HB	23
	HB	18
	HB	20
	HB	17
Crawfish/catfish production material.	HB	17
	HB	25
	HB	23
	HB	18
	HB	20
Dental device/restorative material, prescribed.	HB	20
	HB	25
	HB	18
	HB	23
	HB	17
Diesel fuel/liquified petroleum gas, farm use.	HB	23

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Drilling equipment, re-lease/re-rental; oil/gas/minerals.	HB	23
	HB	17
	HB	20
Drilling rig, OCS waters use; component part.	HB	23
	HB	17
Electric cooperative; fees.	HB	25
Fair/festival; admission/parking fee; nonprofit org.	HB	25
	HB	20
	HB	23
	HB	17
Farm equipment; below cost threshold; farmer/family member use.	HB	25
	HB	18
	HB	17
	HB	20
	HB	23
Farm equipment; poultry production.	HB	25
	HB	23
	HB	17
	HB	20
Farm product/fertilizer/container/seed/feed/pesticide.	HB	25
	HB	23
	HB	20
	HB	17
Fishing vessel/supply/fuel/lubricant/repair, commercial fishermen.	HB	25
	HB	20
	HB	23
	HB	17
Food item; Food Stamp Program/WIC eligible.	HB	23
	HB	18
	HB	20
Food item; school lunch/breakfast program, private school.	HB	17
	HB	23
	HB	20
Food, home consumption/prescription drug/residential utility.	HB	25
	HB	18
	HB	23
	HB	17
	HB	20
Funeral directing service.	HB	18
	HB	23
	HB	20
	HB	17
Gasohol.	HB	23
	HB	17
Gasoline/diesel/motor fuel, excise tax levy.	HB	17
	HB	25
	HB	18
	HB	20
	HB	23
Generally; enumerated items; applicability.	HB	17
	HB	18
	HB	20
	HB	25
	HB	23

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Human tissue transplant.	HB	18
	HB	17
	HB	25
	HB	23
	HB	20
Interstate commerce, import/export.	HB	25
	HB	17
	HB	20
	HB	18
	HB	23
Installation; tangible personal property, separate charge.	HB	23
	HB	17
	HB	18
Irrigation equipment.	HB	23
Little Theater org., entertainment admission.	HB	20
	HB	23
	HB	17
	HB	25
Livestock, public sale.	HB	18
	HB	23
	HB	17
	HB	20
	HB	25
Machinery/equipment, manufacturing.	HB	25
	HB	20
	HB	17
	HB	23
Meals, educational/medical/mental institution; ed./religious/medical org.	HB	18
	HB	25
	HB	17
	HB	23
	HB	20
Medical device, disease treatment; physician prescribed.	HB	18
Medical device/appliance, certain items.	HB	17
	HB	23
	HB	25
	HB	20
Motor vehicle dealer, lease/rental vehicle; warranty agreement; w/out charge.	HB	20
	HB	23
	HB	17
Motor vehicle, new; manufacturer rebate.	HB	17
	HB	23
	HB	20
Motor vehicle, out-of-state purchase; La. stationed military personnel.	HB	23
	HB	20
	HB	17
Motor vehicle; adaptive driving equipment/modification.	HB	20
	HB	23
	HB	17
	HB	25
Naval vessel, US; construction/overhaul contract.	HB	25
	HB	23
	HB	17
	HB	20
	HB	18

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Nonprofit org.; blind person, training/funding.	HB	23
	HB	20
	HB	17
	HB	25
Nonprofit org.; event sponsorship, admission/parking fee/sales.	HB	25
	HB	20
	HB	23
	HB	17
Nonprofit org.; generally.	HB	25
	HB	20
	HB	23
Nonprofit org.; musical performance; admission.	HB	25
	HB	20
	HB	23
	HB	17
Oilfield board, road installation.	HB	23
	HB	18
	HB	17
	HB	20
Pharmaceutical sample; health care provider, w/out charge.	HB	23
	HB	17
Pharmaceutical; livestock administration, agricultural purpose.	HB	25
	HB	17
	HB	20
	HB	23
Postsecondary educational institution, private; lease/rental/purchase.	HB	23
	HB	20
	HB	17
Radiation therapy treatment center.; capital equipment/software.	HB	25
	HB	20
	HB	18
	HB	23
	HB	17
Rail, rolling stock/ties; piggyback trailer; freight car.	HB	17
	HB	25
	HB	18
	HB	23
	HB	20
Sheltered workshop, persons w/ intellectual disabilities; DC&FS licensed.	HB	20
	HB	17
	HB	23
SNAP/WIC Programs; benefits.	HB	23
	HB	18
	HB	17
State entity/political subdivision purchase.	HB	25
	HB	18
	HB	23
	HB	20
	HB	17
Stock/bond/note/obligation/security.	HB	23
	HB	18
	HB	20
	HB	17
Tangible personal property; 1 st use, out-of-state.	HB	17
	HB	20
	HB	23

* Denotes Amendment

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Tax Free Shopping Program, see Revenue & Taxation: Sales & Use Tax, State/Refund

Tax holiday; 2 nd Amendment & General Sales; hurricane-preparedness, repeal. . . .	HB	24*
Thrift shop sale, military installation.	HB	17
	HB	23
Trade-in property, new purchase.	HB	25
	HB	23
	HB	20
	HB	18
	HB	17
Truck/trailer, interstate commerce use.	HB	18
	HB	17
	HB	23
	HB	20
Utilities, steelworks/blast furnace.	HB	17
	HB	23
	HB	18
Vending machine, coin-operated; resale item.	HB	23
	HB	18
	HB	20
	HB	17
Vessel; beyond state territorial limits, minerals production.	HB	23
	HB	17
	HB	20
Work product, course of business use; licensed occupation/profession.	HB	18
	HB	23
	HB	20
	HB	17
Youth serving org., congressionally chartered; food item.	HB	17
	HB	25
	HB	23
	HB	20

Severance Tax

Rebate; Mega-Project Energy Assistance; decrease; sunset, repeal.	SB	3
---	----	---

Tax Free Shopping Program, see Revenue & Taxation: Sales & Use Tax, State/Refund

Tax Records

Confidentiality; income tax data; Medicaid, eligibility/fraud prevention.	HB	2
	SB	7
	HB	5

Telecommunications Tax for the Deaf

Additional; prepaid mobile device/card.	HB	28
Rate, increase.	HB	27

* Denotes Amendment

SOCIAL SERVICES

Aging, councils on; see Revenue & Taxation: Sales & Use Tax, State - Exemption/Council

Child Welfare Services

Women, Children & Families (WIC) Prog.; benefits; state sales tax, exemption. . .	HB	23
	HB	18
	HB	20
	HB	17

Homeless

Shelter; room rental; state sales tax, exclusion..	HB	23
	HB	25
	HB	17
	HB	20

SNAP (Supplemental Nutrition Assistance Program)

Benefits; state sales tax, exemption.	HB	23
	HB	18
	HB	20
	HB	17

STATE GOVERNMENT

Agencies

Expenditure report; La. Checkbook website; audit; penalty.	SB	8
	HB	1
	HB	29

Special Days, Weeks & Months

Hubei Provincial Peking Opera Theater Day..	SR	3
Self-Care Month..	HR	5

Treasurer

Fiscal transparency website; La. Checkbook; creation..	HB	1
--	----	---

TRANSPORTATION

Aircraft & Aviation

Aircraft, La. assembly; out-of-state purchase/delivery; state sales tax, exemption. .	HB	23
	HB	17
Aircraft, out-of-state; surface preparation/painting/coating; state sales tax.	HB	25
	HB	17
	HB	18
	HB	23
	HB	20

Mass Transit

Public transportation system, govt. subsidy; corp. income tax, exclusion.	HB	22
	HB	21

Railroads

Rolling stock; piggyback trailer; state sales tax, exemption..	HB	17
	HB	18
	HB	25
	HB	23
	HB	20

United States government purchase, see Revenue & Taxation: Sales & Use Tax, State - Exclusion

WATER & WATERWAYS

Boats/Ships/Vessels (see also Wildlife & Fisheries: Fisherman -Commercial//Vessel)

Louisiana built, size threshold; foreign/interstate commerce; state sales tax.	HB	20
	HB	25
	HB	23
OCS waters; minerals production; state sales tax, exemption.	HB	25
	HB	23
	HB	17
	HB	20

WILDLIFE & FISHERIES

Aquaculture

Crawfish/catfish production material; state sales tax, exemption.	HB	25
	HB	17
	HB	23
	HB	18
	HB	20

Fisherman - Commercial

Vessel/supply/lubricant/fuel/repair purchase; state sales tax, exemption.	HB	25
	HB	20
	HB	23
	HB	17

Fishing license fee, military servicemember tax credit; see Revenue & Taxation: Individual Income Tax/Credit, servicemember

Hunting

2 nd Amendment & General Sales & Use Tax Holiday Act.	HB	24*
--	----	-----