
SENATE FLOOR AMENDMENTS

2025 Regular Session

Amendments proposed by Senator Pressly to Re-Reengrossed House Bill No. 578 by Representative Emerson

1 AMENDMENT NO. 1

2 Delete Senate Floor Amendment No. 3 proposed by Senator Foil on June 9, 2025 and
3 adopted by the Senate on June 9, 2025

4 AMENDMENT NO. 2

5 In Senate Committee Amendment No. 13 proposed by the Senate Committee on Revenue
6 and Fiscal Affairs and adopted by the Senate on June 1, 2025, on page 4, line 54, after
7 "subdivisions" and before the period ".", insert the following:

8 "including, but not limited to, projects authorized under Chapter 27 of Title 33"

9 AMENDMENT NO. 3

10 In Senate Committee Amendment No. 13 proposed by the Senate Committee on Revenue
11 and Fiscal Affairs and adopted by the Senate on June 1, 2025, on page 5, delete lines 3
12 through 7, and insert the following:

13 "(c) Notwithstanding any law to the contrary, for purposes of state sales and
14 use taxes, the exemption provided for in this Paragraph shall not apply to purchases
15 made as part of a payment in lieu of taxes or other similar agreement, unless the
16 agreement is reviewed and approved by the secretaries of the Department of Revenue
17 and Louisiana Economic Development. The secretary of Louisiana Economic
18 Development shall promulgate administrative rules in accordance with the
19 Administrative Procedure Act establishing the approval criteria used to approve an
20 exemption of any state sales and use taxes. The rules shall be promulgated in
21 consultation with the secretary of the Department of Revenue and the state's eight
22 regional economic development organizations. The provisions of this Paragraph
23 shall not apply to any agreement entered into prior to the effective date of the rules."