

**FOR OFFICE USE ONLY**

---

**HOUSE FLOOR AMENDMENTS**

2017 Regular Session

Amendments proposed by Representative Reynolds to Engrossed House Bill No. 445 by Representative Seabaugh

---

1 AMENDMENT NO. 1

2 On page 1, line 12, delete the semicolon ";" and "local governmental subdivisions"

3 AMENDMENT NO. 2

4 On page 1, line 13, after "subdivisions" and before "may" insert "or any other entities having  
5 taxing authority"

6 AMENDMENT NO. 3

7 On page 1, line 14, after "agreement" delete "with any other person or entity"

8 AMENDMENT NO. 4

9 On page 1, line 16, after "agreement," delete the remainder of the line and delete lines 17  
10 through 19 in their entirety and insert in lieu thereof the following:

11 "with any of the following persons as described in Paragraphs (1) and (2) of  
12 this Subsection:

13 (1) Owners of certain property eligible for the property tax exemption  
14 provided for manufacturing establishments as described in Article VII, Section 21(F)  
15 of the Constitution of Louisiana.

16 (2) Owners of certain other property not eligible for the exemption provided  
17 by Article VII, Section 21(F) of the Louisiana Constitution upon approval of the  
18 cooperative endeavor agreement by the Joint Legislative Committee on the Budget  
19 in accordance with the provisions of this Section.

20 (3) Such agreements may be entered into by the local government  
21 subdivision or subdivisions or other taxing authorities hereinafter referred to  
22 collectively as "taxing authority", that are parties to the cooperative endeavor  
23 agreement, only after approval by the taxing authority evidenced by resolution  
24 adopted by the taxing authority, for themselves and all districts and subunits created  
25 by them respectively, or by resolution of any stand-alone taxing authorities or by  
26 letter of approval of the sheriff approving the form and terms thereof.

27 (4) A public hearing shall be conducted by any taxing authority prior to  
28 adoption of any resolution approving a cooperative endeavor agreement. Notice of  
29 such hearing and the proposed resolution shall be published in the official journal of  
30 the applicable taxing authority at least once, no later than fourteen days prior to the  
31 hearing, or if there is no official journal, in a newspaper having general circulation  
32 therein. The notice shall inform the public where a copy of the draft cooperative  
33 endeavor agreement may be obtained and the time and place of the hearing.

34 (5) Prior to any public hearing by any taxing authority and approval of a  
35 cooperative endeavor agreement, the assessor for the parish where the property is  
36 located shall be consulted in connection with the negotiation of the terms of the  
37 cooperative endeavor agreement.

38 (6) Such cooperative endeavor agreement shall only apply to those taxing  
39 authorities who are parties thereto, and any non-participating taxing authority shall

1 not be bound thereby and their ad valorem taxes shall continue to be billed and  
 2 collected without regard to the provisions of this Section."

3 AMENDMENT NO. 5

4 On page 2, line 5, after "Section 21(N)" insert a period "." and delete the remainder of the  
 5 line and insert the following:

6 "All property exempted shall be listed on the assessment rolls and such  
 7 information shall be submitted to the Louisiana Tax Commission."

8 C. To be eligible for a cooperative endeavor agreement that requires  
 9 payments in lieu of ad valorem taxes, the property shall not have been previously  
 10 exempt from ad valorem taxation pursuant to Article VII, Section 21(F) of the  
 11 Constitution of Louisiana. Notwithstanding the foregoing, an ad valorem taxing  
 12 authority may negotiate and enter into a cooperative endeavor agreement with a  
 13 property owner for a payment in lieu of ad valorem taxes during the first two years  
 14 of a contract of exemption allowed by Article VII, Section 21(F) of the Constitution  
 15 of Louisiana as set forth in this Section. Any such cooperative endeavor agreement  
 16 negotiated during the first two years of a contract of exemption shall require an  
 17 offset for the period of time during which the property was fully exempted from ad  
 18 valorem taxation."

19 AMENDMENT NO. 6

20 On page 2, at the beginning of line 6, delete "C." and insert "D."

21 AMENDMENT NO. 7

22 On page 2, line 8, after "taxes" and before "be" change "may" to "shall"

23 AMENDMENT NO. 8

24 On page 2, between lines 9 and 10, insert the following:

25 "E. In order for the Joint Legislative Committee on the Budget to consider  
 26 approval of a cooperative endeavor agreement for payments in lieu of ad valorem  
 27 taxes for a property owner not eligible for the property tax exemption provided for  
 28 manufacturing establishments by Article VII, Section 21(F) of the Constitution of  
 29 Louisiana, the property owner shall demonstrate either of the following:

30 (1) The activities of the property owner in the state of Louisiana will  
 31 generate an economic benefit to the state that exceeds twenty times the anticipated  
 32 benefit to the property owner from the exemption provided by this Section. Such  
 33 benefit to the state shall be determined by the application of nationally recognized  
 34 multipliers as appropriate and set forth in the Regional Input-Output Modeling  
 35 System (RIMS II), or its successor publications, for the business operations of the  
 36 applicant as published by Regional Economic Analysis Division BE-61, Bureau of  
 37 Economic Analysis, U.S. Department of Commerce, Washington, D.C. 20230.

38 (2) The activities of the property owner shall create at least two hundred and  
 39 fifty new jobs in the parish where the property is located. These jobs shall be in  
 40 excess of the number of jobs that existed in Louisiana because of that property owner  
 41 and all affiliated companies prior to the effective date of the cooperative endeavor  
 42 agreement."

43 AMENDMENT NO. 9

44 On page 2, at the beginning of line 10, change "D." to "F."

1 AMENDMENT NO. 10

2 On page 2, at the end of line 16, insert the following:

3 "In the case of property owners not eligible for the property tax exemption  
4 provided by Article VII, Section 21(F) of the Louisiana Constitution, a proceeding  
5 made pursuant to the provisions of R.S. 13:5121, et seq. may only be filed following  
6 approval of the cooperative endeavor agreement by the Joint Legislative Committee  
7 on the Budget as set forth in this Section."