
HOUSE COMMITTEE AMENDMENTS

2020 First Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 54 by Representative Ivey

AMENDMENT NO. 1

On page 1, line 2, after "enact" insert "Parts I through IV of"

AMENDMENT NO. 2

On page 1, line 3, after "R.S. 47:1721" delete "and 1722," and insert "through 1728,"

AMENDMENT NO. 3

On page 1, at the beginning of line 4 insert "abatement"

AMENDMENT NO. 4On page 1, at the end of line 10 insert the following "to provide for a statement of purpose;
to provide for oversight; to provide for a withdrawal process;"AMENDMENT NO. 5

On page 1, line 13, after "Section 1." and before "Chapter" insert "Parts I through IV of"

AMENDMENT NO. 6

On page 1, line 14, after "R.S. 47:1721" delete "and 1722," and insert "through 1728,"

AMENDMENT NO. 7

On page 1, delete lines 15 through 17 and insert the following:

"CHAPTER 1-A. THE LOUISIANA CAPITAL INVESTMENT
PROGRAM FOR DIVERSE ECONOMIC GROWTH

PART I. GENERAL PROVISIONS

§1721. Statement of purpose

The Louisiana Capital Investment Program is hereby established to create an economic development tool that empowers local governments and their constituencies to attract capital investments from industry sectors they deem compatible and advantageous to the community. The Louisiana Capital Investment Program will provide businesses in qualifying industry sectors an ad valorem property tax exemption in the form of an abatement on all qualifying capital investments. Capital investments create diverse economic growth and development. The Louisiana Capital Investment Program will empower local governments and their constituencies to incentivize and attract specific industries with capital investments. This will provide growth and opportunities that will result in economic and employment opportunities reflecting the values and vision of local communities.

§1722. Definitions"AMENDMENT NO. 8

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

1 "(3) "Local authorities" shall mean the school board, the parish governing
2 authority, any incorporated municipality in which the project is located, the sheriff,
3 and the law enforcement district under the control of the sheriff.

4 (4) "Parish authorities" shall mean the school board, the sheriff, and the
5 parish governing authority.

6 §1723. Oversight

7 In compliance with the Administrative Procedure Act, the department shall
8 adopt and promulgate rules as are necessary for the effective administration of the
9 Louisiana Capital Investment Program. In addition, these rules shall be subject to
10 review by the House Committee on Ways and Means and the Senate Committee on
11 Revenue and Fiscal Affairs in the same manner and to the same extent as the review
12 of the standing committees provided for in R.S. 49:968(B)(1).

13 PART II. CAPITAL INVESTMENT
14 PROGRAM PARTICIPATION

15 §1724. Notification

16 The department shall notify parish authorities within ten days of the effective
17 date of the creation or modification of any capital investment abatement program.
18 The notification shall provide for program details, enrollment deadlines, specific
19 language requirements for resolutions, and forms identifying the programs with
20 spaces for applicants to indicate which program they wish to participate in.

21 §1725. Enrollment

22 A. A parish shall be enrolled in a capital investment program upon the
23 approval of all parish authorities, which shall be evidenced by submitting a
24 resolution of approval to the department.

25 B. A parish that disapproves participation in any program shall submit a
26 resolution to the department stating such. If no local authority notifies the
27 department that it disapproves participation in the program within sixty days of the
28 effective date of the program, the parish shall be automatically enrolled in the
29 program.

30 C. Any local authority that has submitted a resolution of disapproval to the
31 department may change its position and approve the program by submitting a
32 resolution to the department rescinding the previous disapproval resolution.

33 D. Except as provided in R.S. 47:1726, enrollment in a capital investment
34 program shall be continuous.

35 §1726. Terms of withdrawal

36 A. A parish may withdraw from a program within five years following its
37 enrollment in the program. To withdraw from a capital investment program all local
38 authorities must submit a resolution to the department stating such. Any resolution
39 to withdraw from a capital investment program shall be effective ninety days
40 following the receipt of withdrawal by the department.

41 B. Notwithstanding the provisions of Subsection A of this Section, if the
42 legislature passes any law substantively changing a capital investment program, a
43 parish may withdraw from that program and shall evidence the withdrawal by a
44 resolution to the department. Any resolution submitted to the department pursuant
45 to this Subsection shall be submitted no later than sixty days after the effective date
46 of the applicable legislation.

47 PART III. INDUSTRY SECTORS AND
48 EXEMPTION PROGRAMS

49 §1727. Industry sectors and exemption programs

50 A. Manufacturing. For the purposes of the program established in this
51 Chapter, the manufacturing sector shall include, but is not limited to, entities
52 participating in industrial manufacturing, pharmaceutical manufacturing,

1 semiconductor manufacturing, automotive manufacturing, and green energy
 2 manufacturing.

3 B. Technology. For the purposes of the program established in this Chapter,
 4 the technology sector shall include but is not limited to, data centers and laboratories.

5 C. Telecommunication. For the purposes of the program established in this
 6 Chapter, the telecommunication sector shall include, but is not limited to, entities
 7 providing or assisting in providing rural broadband services.

8 D. Healthcare. For the purposes of the program established in this Chapter,
 9 the healthcare sector shall include, but is not limited to, hospitals and clinics.

10 E. Logistics, warehouse, and distribution sector. For the purposes of the
 11 program established in this Chapter, the logistic, warehouse, and distribution sector
 12 shall include, but is not limited to, entities participating in warehouse storage and
 13 distribution.

14 F. Map. The department shall maintain an interactive map on its website
 15 identifying available exemptions by parish, industry sector and program.

16 PART IV. PROGRAM PROCEDURES

17 §1728. Capital Investment Project Exemption"

18 AMENDMENT NO. 9

19 On page 2, delete lines 9 through 28 and on page 3, delete lines 1 and 2 and insert the
 20 following:

21 "B. Standard exemption. (1) Procedure. The department shall establish an
 22 application procedure for the standard exemption in accordance with the constitution.

23 (2) Review. The board shall review all standard exemption applications in a
 24 timely manner and confirm program eligibility for each application.

25 (3)Approval. Within ten days of confirmation of program eligibility by the
 26 board, the board, with the assistance of the department, shall provide the applicant
 27 and local authorities with a copy of the conditional approval."

28 AMENDMENT NO. 10

29 On page 3, line 3, after "Eligibility." and before "No" insert "The local exemption shall
 30 be available only when the standard exemption is available."

31 AMENDMENT NO. 11

32 On page 3, line 4, after "by the" delete "board" and insert "department"

33 AMENDMENT NO. 12

34 On page 3, line 8, after "The" and before "shall" delete "board" and insert "department"

35 AMENDMENT NO. 13

36 On page 3, at the end of line 9 delete "board" and insert "department"