

2021 Regular Session

HOUSE BILL NO. 448

BY REPRESENTATIVE ROBBY CARTER

TAX/INCOME TAX: Repeals state taxes levied on the taxable income of individuals and corporations and repeals tax credits, exemptions, deductions, and exclusions

1 AN ACT

2 To amend and reenact R.S. 47:6005(C)(1), 6006(A) and (B)(1)(introductory paragraph) and

3 (2), 6006.1(A) and (B), 6008(A), 6013(A), 6014(A), (B), and (C), 6015(B)(1) and

4 (2) and (D)(1) and (2)(introductory paragraph), 6017(A), 6018(B) and (D),

5 6019(A)(1)(a) and (3)(a) and (b)(ii), 6020(D)(2)(a) and (b) and (3), 6032(A) and (D),

6 6105(A), 6107(A) and (B), 6108, and R.S. 51:1787(A)(1)(c), (B)(4)(a)(introductory

7 paragraph), (I), and (K)(1) and to repeal Chapter 26 of Title 25 of the Louisiana

8 Revised Statutes of 1950, comprised of R.S. 25:1221 through 1226.6, Chapter 1 of

9 Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S.

10 47:21 through 300.11, Chapter 5 of Subtitle V of Title 47 of the Louisiana Revised

11 Statutes of 1950, comprised of R.S. 47:4331, R.S. 47:6007, 6012, 6016, 6021, 6023,

12 6025, 6030, 6034 through 6037, 6104, 6106, and Chapter 3 of Subtitle VII of Title

13 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:6301, and R.S.

14 51:1787(A)(1)(b), (2), and (3) and (G), 1807(A)(1) and (C), Chapter 26 of Title 51

15 of the Louisiana Revised Statutes of 1950, comprised of R.S. 51:1921 through 1935,

16 Part VI of Chapter 39 of Title 51 of the Louisiana Revised Statutes of 1950,

17 comprised of R.S. 51:2351 through 2356, and Chapter 39-C of Title 51 of the

18 Louisiana Revised Statutes of 1950, comprised of 2399.1 through 2399.6, relative

19 to state income taxes; to repeal the state tax levied on the taxable income of

20 individuals and estates and trusts; to repeal the state tax levied on the taxable income

1 of corporations; to repeal income tax credits, exemptions, deductions, and
2 exclusions; to limit the applicability of certain income tax credits; to provide for an
3 effective date; and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. R.S. 47:6005(C)(1), 6006(A) and (B)(1)(introductory paragraph) and (2),
6 6006.1(A) and (B), 6008(A), 6013(A), 6014(A), (B), and (C), 6015(B)(1) and (2) and (D)(1)
7 and (2)(introductory paragraph), 6017(A), 6018(B) and (D), 6019(A)(1)(a) and (3)(a) and
8 (b)(ii), 6020(D)(2)(a) and (b) and (3), 6032(A) and (D), 6105(A), 6107(A) and (B), and 6108
9 are hereby amended and reenacted to read as follows:

10 §6005. Qualified new recycling manufacturing or process equipment and service
11 contracts

12 * * *

13 C.(1) A taxpayer who purchases qualified new recycling manufacturing or
14 process equipment or qualified service contracts, or both, as defined in this Section
15 and certified by the secretary of the Department of Environmental Quality to be used
16 or performed exclusively in this state shall be entitled to a credit against ~~any income~~
17 ~~and~~ corporation franchise taxes imposed by the state in an amount equal to fourteen
18 percent of the cost of the new recycling manufacturing or process equipment or
19 qualified service contract, or both, less the amount of any other tax credits received
20 for the purchase of such equipment or contract, or both.

21 * * *

22 §6006. Tax credits for local inventory taxes paid

23 A.(1) There shall be allowed a credit against ~~any Louisiana income or~~
24 corporation franchise tax for ad valorem taxes paid to political subdivisions on
25 inventory held by manufacturers, distributors, and retailers.

26 (2) There shall be allowed a credit against ~~any Louisiana income or~~
27 corporation franchise tax for ad valorem taxes paid to political subdivisions on
28 natural gas held, used, or consumed in providing natural gas storage services or
29 operating natural gas storage facilities.

1 B. Notwithstanding anything to the contrary in ~~either Chapter 1 or Chapter~~
2 5 of Subtitle II of this Title, ~~as amended~~, the following rules shall apply with respect
3 to the application of the credit established in Subsection A of this Section:

4 (1) The credit for taxes paid by or on behalf of a corporation shall be applied
5 against ~~Louisiana corporate income and~~ corporation franchise taxes of such the
6 corporation. However, any ~~such~~ credit allowable to any member of an affiliated
7 group of corporations, as defined in Section 1504 of the Internal Revenue Code of
8 1954, as amended, shall be applied against ~~Louisiana corporate income and~~
9 corporation franchise taxes of such the member and any other member of such the
10 affiliated group of corporations until the entire amount of the credit has been applied
11 against ~~such Louisiana corporate income taxes or~~ corporation franchise taxes.

12 (2) ~~The credit for taxes paid by an individual shall be applied against~~
13 ~~Louisiana personal income taxes.~~

14 (3) The credit for taxes paid by or on behalf of a corporation classified under
15 Subchapter S of the Internal Revenue Code of 1954, as amended, as an S corporation
16 shall be applied first against ~~any Louisiana corporate income and~~ corporation
17 franchise taxes due by such the S corporation, and the remainder of any ~~such~~ credit
18 shall be allocated to the shareholder or shareholders of such the S corporation in
19 accordance with their respective interests ~~and applied against the Louisiana income~~
20 ~~tax of such shareholder or shareholders of the S corporation.~~

21 (4)(3) The credit for taxes paid by or on behalf of a partnership shall be
22 allocated to the partners according to their distributive shares of partnership gross
23 income and applied against any ~~Louisiana income tax and~~ corporation franchise tax
24 liability of such the partners.

25 (5)(4) The character of the credit for taxes paid by or on behalf of a
26 partnership or S corporation and allocated to the partners or shareholders,
27 respectively, of such the partnership or S corporation, shall be determined as if ~~such~~
28 the credit were incurred by such the partners or shareholders, ~~as the case may be in~~
29 the same manner as incurred by the partnership or S corporation, ~~as the case may be.~~

1 telephone company's public service properties, as defined in R.S. 47:1851~~(M)~~, which
2 are assessed by the Louisiana Tax Commission at twenty-five percent of fair market
3 value pursuant to R.S. 47:1854.

4 B. The credit allowed under this Section shall be applied against ~~any~~
5 ~~Louisiana income~~ or corporation franchise tax shown on a return filed by a person
6 as defined in R.S. 47:2, entitled to ~~such~~ the credit as determined under Subsection
7 C of this Section for ~~income~~ or franchise tax years ending on or after December 31,
8 2001.

9 C. Notwithstanding any provision of law to the contrary, the following
10 provisions shall apply with respect to the application of the credit established in
11 Subsection A of this Section:

12 (1) The credit for ad valorem taxes paid by or on behalf of a corporation
13 shall be applied against ~~Louisiana corporation income~~ and corporation franchise
14 taxes of ~~such~~ the corporation. However, any ~~such~~ credit allowable to any member
15 of an affiliated group of corporations, as defined in Section 1504 of the Internal
16 Revenue Code of 1986, as amended, shall be applied against ~~Louisiana corporation~~
17 ~~income~~ and corporation franchise taxes of ~~such~~ the member and any other member
18 of ~~such~~ the affiliated group of corporations until the entire amount of the credit has
19 been applied against ~~such Louisiana corporation income taxes~~ or corporation
20 franchise taxes.

21 (2) ~~The credit for taxes paid by an individual shall be applied against the~~
22 ~~Louisiana individual income tax.~~

23 (3) The credit for taxes paid by or on behalf of a corporation classified under
24 Subchapter S of the Internal Revenue Code of 1986, as amended, as an S corporation
25 shall be applied first against ~~any Louisiana corporation income~~ and corporation
26 franchise taxes due by ~~such~~ the S corporation, and the remainder of any ~~such~~ credit
27 shall be allocated to the shareholder or shareholders of ~~such~~ the S corporation in
28 accordance with their respective interests ~~and applied against the Louisiana income~~
29 ~~tax of such shareholder or shareholders of the S corporation.~~

1 or meets the requirements of Subparagraph (3)(i) of this Subsection, shall be allowed
2 a tax credit to be applied against ~~income and~~ corporation franchise taxes due in the
3 manner provided for in Subsection K of this Section.

4 * * *

5 D.(1) A taxpayer who receives a Phase I or II grant from the federal Small
6 Business Technology Transfer Program or a federal Small Business Innovation
7 Research Grant as created by the Small Business Innovation Development Act of
8 1982 (P.L. 97-219), reauthorized by the Small Business Research and Development
9 Enhancement Act (P.L. 102-564), and reauthorized again by the Small Business
10 Reauthorization Act of 2000 (P.L. 106-554) shall be allowed a corporation franchise
11 tax credit in an amount equal to thirty percent of the award received during the tax
12 year.

13 (2) In addition to the credit utilization allowed by Paragraph (C)(3) of this
14 Section, research and development tax credits for tax years 2018 and later that are
15 based on participation in the Small Business Technology Transfer Program or the
16 Small Business Innovation Research Grant program and that were not previously
17 claimed by any taxpayer against his ~~income or~~ corporation franchise tax may be
18 transferred or sold to another Louisiana taxpayer, subject to the following conditions:

19 * * *

20 §6017. Tax credits for certain expenses paid by economic development corporations

21 A. There shall be allowed a credit against ~~any Louisiana income or~~
22 corporation franchise taxes for the filing fee paid to the Louisiana State Bond
23 Commission that is incurred by an economic development corporation in the
24 preparation and issuance of bonds, as provided for in Chapter 27 of Title 33 of the
25 Louisiana Revised Statutes of 1950. The credit shall be an amount equal to seventy-
26 two percent of the amount of the filing fee paid to the Louisiana State Bond
27 Commission that is incurred by the corporation in the preparation and issuance of the
28 bonds.

29 * * *

1 §6018. Tax credits for purchasers from "PIE contractors"

2 * * *

3 B. There shall be allowed a credit in each tax year beginning on and after
4 January 1, 2007, against the ~~Louisiana income tax and the Louisiana~~ corporate
5 franchise tax for any ~~individual or~~ business which purchases specialty apparel items
6 including, but not limited to industrial clothes, uniforms, and scrubs, from a
7 contractor in a certified Private Sector/Prison Industry Enhancement Program which
8 employs inmates of Louisiana correctional institutions to manufacture ~~such the~~
9 apparel.

10 * * *

11 D. Notwithstanding anything to the contrary in ~~either Chapter 1 or Chapter~~
12 5 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, ~~as amended,~~
13 ~~the following rules shall apply with respect to the application of the credit provided~~
14 ~~for in this Section:~~

15 ~~(1) All entities taxed as corporations for Louisiana income tax purposes shall~~
16 ~~claim any credit allowed under this Section on their corporation income tax return.~~

17 ~~(2) Individuals shall claim any credit allowed under this Section on their~~
18 ~~individual income tax return.~~

19 ~~(3) Entities entities not taxed as corporations shall claim any credit allowed~~
20 ~~under this Section on the returns of the partners or members, as follows:~~

21 ~~(a) Corporate partners or members shall claim their share of the credit on~~
22 ~~their corporation income franchise tax returns.~~

23 ~~(b) Individual partners or members shall claim their share of the credit on~~
24 ~~their individual income tax returns.~~

25 ~~(c) Partners or members that are estates or trusts shall claim their share of the~~
26 ~~credit on their fiduciary income tax returns.~~

27 * * *

1 §6019. Tax credit; rehabilitation of historic structures

2 A.(1)(a) There shall be a credit against ~~income and~~ corporation franchise tax
3 for the amount of eligible costs and expenses incurred during the rehabilitation of a
4 historic structure located in a downtown development or a cultural district. The
5 amount of the credit shall equal twenty-five percent of the eligible costs and
6 expenses of the rehabilitation incurred prior to January 1, 2018, regardless of the
7 year in which the property is placed in service. The amount of the credit shall equal
8 twenty percent of the eligible costs and expenses of the rehabilitation incurred on or
9 after January 1, 2018, and before January 1, 2026, regardless of the year in which
10 the property is placed in service. No credit is authorized pursuant to this Section for
11 expenses incurred on or after January 1, 2026.

12 * * *

13 (3)(a) The credit shall be allowed ~~against the income tax for the taxable~~
14 ~~period in which the credit is earned and~~ against the franchise tax for the taxable
15 period following the taxable period in which the credit is earned. If the tax credit
16 allowed pursuant to this Section exceeds the amount of ~~such~~ taxes due, any unused
17 credit may be carried forward as a credit against subsequent tax liability for a period
18 not to exceed five years. This credit may be used in addition to the twenty percent
19 federal tax credit for ~~such~~ the same purposes.

20 (b)

21 * * *

22 (ii)(aa) All entities taxed as corporations for ~~Louisiana income or~~ corporation
23 franchise tax purposes shall claim any credit allowed under this Section on their
24 ~~corporation income and~~ corporation franchise tax return.

25 ~~(bb) Individuals shall claim any credit allowed under this Section on their~~
26 ~~individual income tax return.~~

27 ~~(cc) Estates or trusts shall claim any credit allowed under this Section on~~
28 ~~their fiduciary income tax returns.~~

1 liability in the taxpayer's ~~income~~ tax year which occurs twenty-four months from the
2 date the department certifies the amount of the investment.

3 * * *

4 (3)(a) All entities taxed as corporations for ~~Louisiana income~~ or corporation
5 franchise tax purposes shall claim any credit allowed under this Section on their
6 ~~corporation income and~~ corporation franchise tax return.

7 ~~(b) Individuals shall claim any credit allowed under this Section on their~~
8 ~~individual income tax return.~~

9 ~~(c) Estates or trusts shall claim any credit allowed under this Section on their~~
10 ~~fiduciary income tax returns.~~

11 ~~(d) Entities not taxed as corporations shall claim any credit allowed under~~
12 ~~this Section on the returns of the partners or members as follows:~~

13 ~~(i)~~(b) Corporate partners or members shall claim their share of the credit on
14 their ~~corporation income~~ or corporation franchise tax returns.

15 ~~(ii) Individual partners or members shall claim their share of the credit on~~
16 ~~their individual income tax returns.~~

17 ~~(iii) Partners or members that are estates or trusts shall claim their share of~~
18 ~~the credit on their fiduciary income tax returns.~~

19 * * *

20 §6032. Tax credit for certain milk producers

21 A. A resident taxpayer engaged in the business of producing milk for sale
22 shall be allowed a refundable tax credit based on the amount of milk produced and
23 sold. The credit may be claimed against ~~any Louisiana income tax and the~~
24 corporation franchise tax. The credit shall be allowed when the USDA Uniform
25 Price in Federal Order Number 7 drops below the announced production price any
26 time during the calendar year.

27 * * *

1 child care facility to which the expenses are related or the quality rating of the child
2 care facility the child attends:

3 Quality Rating of Child Care Facility	4 Percentage of eligible business child care expenses
5 Five star	20%
6 Four star	15%
7 Three star	10%
8 Two star	5%
9 One star or nonparticipating facility	0

10 (2) There shall be an additional refundable credit against ~~any Louisiana~~
11 ~~individual or corporation income tax or~~ corporation franchise tax for the payment by
12 a business of fees and grants to child care resource and referral agencies not to
13 exceed five thousand dollars per tax year.

14 B. The credits provided for in this Section shall be allowed against ~~income~~
15 ~~tax or~~ corporate franchise tax for the taxable period in which the credit is earned. If
16 the tax credit exceeds the amount of ~~such~~ taxes due, then the unused credit shall be
17 refunded as provided for in R.S. 47:6108.

18 * * *

19 §6108. Refundable tax credits

20 A. Notwithstanding any other provision of law to the contrary, any excess
21 of allowable credit provided in R.S. 47:6105, ~~6106~~, and 6107 ~~and the refundable~~
22 ~~portion of the credit as provided for in R.S. 47:6104~~ over the aggregate tax liabilities
23 against which ~~such~~ the credit may be applied, as provided in this Section, shall
24 constitute an overpayment, as defined in R.S. 47:1621(A), and the secretary shall
25 make a refund of ~~such~~ the overpayment from the current collections of the taxes
26 imposed by ~~Chapter 1 or~~ Chapter 5 of Subtitle II of this Title, together with interest
27 as provided in R.S. 47:1624. The right to a credit or refund of any ~~such~~ overpayment
28 shall not be subject to the requirements of R.S. 47:1621(B). All credits and refunds,
29 together with interest thereof, must be paid or disallowed within one year of receipt
30 by the secretary of any ~~such~~ claim for refund or credit. Failure of the secretary to

1 pay or disallow, in whole or in part, any claim for a credit or a refund shall entitle the
2 aggrieved taxpayer to proceed with the remedies provided in R.S. 47:1625.

3 B. Notwithstanding anything to the contrary in ~~either Chapter 1 or Chapter~~
4 5 of Subtitle II of this Title, ~~as amended~~, the following rules shall apply with respect
5 to the application of the credit established in Subsection A of this Section:

6 (1) The credit for taxes paid by or on behalf of a corporation shall be applied
7 against ~~Louisiana corporate income and~~ corporation franchise taxes of ~~such the~~
8 corporation.

9 (2) ~~The credit for taxes paid by an individual shall be applied against~~
10 ~~Louisiana personal income taxes.~~

11 ~~(3)~~ (3) The credit for taxes paid by or on behalf of a corporation classified under
12 Subchapter S of the Internal Revenue Code of 1954, as amended, as an S corporation
13 shall be applied first against any ~~Louisiana corporate income and~~ corporation
14 franchise taxes due by ~~such the~~ S corporation, and the remainder of any such credit
15 shall be allocated to the shareholder or shareholders of such S corporation in
16 accordance with their respective interests and applied against the Louisiana income
17 tax of such shareholder or shareholders of the S corporation.

18 ~~(4)~~(3) The credit for taxes paid by or on behalf of a partnership shall be
19 allocated to the partners according to their distributive shares of partnership gross
20 income and applied against any ~~Louisiana income tax and~~ corporation franchise tax
21 liability of ~~such the~~ partners.

22 ~~(5)~~(4) The character of the credit for taxes paid by or on behalf of a
23 partnership or S corporation and allocated to the partners or shareholders,
24 respectively, of ~~such the~~ partnership or S corporation, shall be determined as if ~~such~~
25 ~~the~~ credit were incurred by ~~such the~~ partners or shareholders, ~~as the case may be in~~
26 the same manner as incurred by the partnership or S corporation, ~~as the case may be.~~

27 (6) ~~The credit for taxes paid by an estate or trust shall be applied against the~~
28 ~~Louisiana income tax imposed on estates and trusts.~~

1 Section 2. R.S. 51:1787(A)(1)(c), (B)(4)(a)(introductory paragraph), (I), and (K)(1)
2 are hereby amended and reenacted to read as follows:

3 §1787. Enterprise zone incentives

4 A. The board, after consultation with the secretaries of the Department of
5 Economic Development and Department of Revenue, and with the approval of the
6 governor, may enter into contracts not to exceed five years to provide:

7 (1) For either:

8 * * *

9 (c)(i) For projects for which the advance notification is filed on or after April
10 1, 2016, the amount of the rebate of sales and use taxes ~~and the investment income~~
11 ~~tax credit~~ granted pursuant to the provisions of this Paragraph shall not exceed one
12 hundred thousand dollars per net new job created under this Chapter.

13 (ii) A business shall not receive any sales and use tax rebate ~~or refundable~~
14 ~~investment income tax credit~~ until it has provided all documentation, including filing
15 the annual certification report as required by rule, and has shown proof of the
16 creation of the net new jobs.

17 (iii) For purposes of determining the maximum rebate ~~or income tax credit~~
18 allowed, each net new job shall only be counted once. The limitation provided for
19 in this Subparagraph shall only apply to the sales and use tax rebates ~~and refundable~~
20 ~~investment income tax credits~~ granted to businesses participating in the Enterprise
21 Zone Program.

22 * * *

23 B. The board may enter into the contracts provided in Subsection A of this
24 Section provided that:

25 * * *

26 (4)(a) The business makes its request for rebate of sales and use tax ~~or the~~
27 ~~tax credit~~ either:

28 * * *

29 I. If the collecting agencies receive notice that the rebate ~~or credit~~, or any
30 part thereof, has ceased by reason of a violation of the terms of the contract under

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 448 Original

2021 Regular Session

Robby Carter

Abstract: Repeals the state tax levied on the taxable income of individuals, estates and trusts, and corporations, repeals income tax exemptions, deductions, exclusions, and credits, and limits the applicability of certain tax credits to corporation franchise tax.

Present law provides for a tax to be assessed, levied, collected, and paid upon the taxable income of an individual at the following rates:

- (1) 2% on the first \$12,500 of net income.
- (2) 4% on the next \$37,500 of net income.
- (3) 6% on net income in excess of \$50,000.

Present law provides for a tax to be assessed, levied, collected, and paid on the La. taxable income of an estate or trust at the following rates:

- (1) 2% on the first \$10,000 of La. taxable income.
- (2) 4% on the next \$40,000 of La. taxable income.
- (3) 6% on La. taxable income in excess of \$50,000.

Present law requires that the tax to be assessed, levied, collected, and paid on the La. taxable income of every corporation is to be computed at the following rates:

- (1) 4% on the first \$25,000 of La. taxable income.
- (2) 5% on La. taxable income above \$25,000 but not in excess of \$50,000.
- (3) 6% on La. taxable income above \$50,000 but not in excess of \$100,000.
- (4) 7% on La. taxable income above \$100,000 but not in excess of \$200,000.
- (5) 8% on all La. taxable income in excess of \$200,000.

Proposed law repeals the state taxes levied on the net income of individuals, estates and trusts, and corporations.

Present law provides for various individual and corporation tax incentives in the form of deductions, exemptions, exclusions, and credits. Further provides that various credits apply against individual and corporation income and corporation franchise tax liability.

Proposed law repeals the deductions, exemptions, exclusions, and credits provided for in present law.

Proposed law limits the applicability of the following tax credits to corporation franchise tax liability:

- (1) Credit for qualified new recycling manufacturing or process equipment and service contracts. (R.S. 47:6005(C)(1))
- (2) Credit for ad valorem taxes paid on inventory. (R.S. 47:6006(A) and (B)(1)(intro. para.) and (2))
- (3) Credit for ad valorem taxes paid for vessels on Outer Continental Shelf Act Waters. (R.S. 47:6006.1(A) and (B))
- (4) Credit for donations to assist playgrounds in economically depressed areas. (R.S. 47:6008(A))
- (5) Credit for donations of immovable property made to public schools. (R.S. 47:6013(A))
- (6) Credit for ad valorem taxes paid by telephone companies. (R.S. 47:6014(A), (B), and (C))
- (7) Credit for research and development expenses and grants awarded by the federal Small Business Technology Transfer Program or a Small Business Innovation Research Grant. (R.S. 47:6015(B)(1) and (2) and (D)(1) and (2)(intro. para.))
- (8) Credit for expenses paid by economic development corporations. (R.S. 47:6017(A))
- (9) Credit for purchases of specialty apparel items from businesses which utilize inmate labor. (R.S. 47:6018(B) and (D))
- (10) Credit for expenses associated with the rehabilitation of historic structures located in downtown development or cultural districts. (R.S. 47:6019(A)(1)(a) and (3)(b)(ii))
- (11) Credit issued pursuant to the Angel Investor Tax Credit Program. (R.S. 47:6020(D)(2)(a) and (b) and (3))
- (12) Credit for milk producers. (R.S. 47:6032(A) and (D))
- (13) Credit for School Readiness Program child care providers. (R.S. 47:6105(A))
- (14) Credit for School Readiness Program business-supported child care expenses. (R.S.47:6107(A)(1) and (2) and (B))

Effective Jan. 1, 2023, if the proposed amendment of Article VII of the Constitution of La. contained in the Act which originated as House Bill No. 203 of this 2021 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Amends R.S. 47:6005(C)(1), 6006(A) and (B)(1)(intro. para.) and (2), 6006.1(A) and (B), 6008(A), 6013(A), 6014(A), (B), and (C), 6015(B)(1) and (2) and (D)(1) and (2)(intro. para.), 6017(A), 6018(B) and (D), 6019(A)(1)(a) and (3)(a) and (b)(ii), 6020(D)(2)(a) and (b) and (3), 6032(A) and (D), 6105(A), 6107(A) and (B), 6108, and R.S. 51:1787(A)(1)(c), (B)(4)(a)(intro. para.), (I), and (K)(1); Repeals R.S. 25:1221-1226.6, R.S. 47:21-300.11, 4331, 6007, 6012, 6016, 6021, 6023, 6025, 6030, 6034-6037, 6104, 6106, and 6301, and R.S. 51:1787(A)(1)(b), (2), and (3) and (G), 1807(A)(1) and (C), 1921-1935, 2351-2356, and 2399.1-2399.6)