
SENATE FLOOR AMENDMENTS

2022 Regular Session

Amendments proposed by Senator Fred Mills to Engrossed Senate Bill No. 151 by Senator Pope

1 AMENDMENT NO. 1

2 On page 1, delete lines 16 and 17, delete page 2, and on page 3, delete lines 1 through 8 and
3 insert:

4 "(F) Notwithstanding any contrary provision of this Section, the State
5 Board of Commerce and Industry or its successor, with the approval of the
6 governor **and the parish governing authority, school board, sheriff, and,**
7 **if applicable, municipal government where the establishment is or will**
8 **be located**, may enter into contracts for the exemption from ad valorem taxes
9 of a new manufacturing establishment or an addition to an existing
10 manufacturing establishment, on such terms and conditions as the board, with
11 the approval of the governor **and the applicable tax recipient bodies**, deems
12 in the best interest of the state.

13 The exemption shall be for an initial term of no more than five
14 calendar years, and may be renewed for an additional five years. All property
15 exempted shall be listed on the assessment rolls and submitted to the
16 Louisiana Tax Commission or its successor, but no taxes shall be collected
17 thereon during the period of exemption. **The approval or denial by a tax**
18 **recipient body of an initial exemption or renewal shall apply only to that**
19 **portion of the millage attributable to that body.**

20 The terms "manufacturing establishment" and "addition" as used
21 herein mean a new plant or establishment or an addition or additions to any
22 existing plant or establishment which engages in the business of working raw
23 materials into wares suitable for use or which gives new shapes, qualities or
24 combinations to matter which already has gone through some artificial
25 process."

26 AMENDMENT NO. 2

27 On page 3, delete lines 16 through 20, and insert:

28 "Do you support an amendment to prohibit exempting industrial
29 manufacturers from local property taxes unless the exemption is
30 approved by the local sheriff and any school board, parish, or
31 municipal government that would be affected by the exemption?"