
SENATE FLOOR AMENDMENTS

2016 First Extraordinary Session

Amendments proposed by Senator Cortez to Engrossed House Bill No. 99 by Representative Stokes

1 AMENDMENT NO. 1

2 On page 1, line 2 after "(b)" insert "and to enact R.S. 47:319"

3 AMENDMENT NO. 2

4 On page 1, line 5 after "income;" insert "to provide for review and recommendations of
5 certain taxes;"

6 AMENDMENT NO. 3

7 On page 4, between lines 26 and 27 insert the following:

8 " Section 2. R.S. 47:319 is hereby enacted to read as follows:

9 **§319. Review of exclusions and exemptions**

10 **A. There is hereby created the Special Committee on Tax Exemptions**
11 **and Exclusions to meet and review exemptions and exclusions to the tax levied**
12 **pursuant to the provisions of this Chapter, Chapters 2-A and 2-B of this**
13 **Subtitle, and R.S. 51:1286.**

14 **B.(1) The membership of the committee shall be as follows:**

15 **(a) The chairman of the Senate Committee on Finance, or his designee.**

16 **(b) Two members of the Senate Committee on Finance appointed by the**
17 **president of the Senate.**

18 **(c) The chairman of the House Committee on Appropriations, or his**
19 **designee.**

20 **(d) Two members of the House Committee on Appropriations appointed**
21 **by the speaker of the House of Representatives.**

22 **(e) The chairman of the Senate Committee on Revenue and Fiscal**
23 **Affairs, or his designee.**

24 **(f) Two members from the Senate Committee on Revenue and Fiscal**
25 **Affairs appointed by the president of the Senate.**

26 **(g) The chairman of the House Committee on Ways and Means, or his**
27 **designee.**

28 **(h) Two members from the House Committee on Ways and Means**
29 **appointed by the speaker of the House of Representatives.**

30 **(i) The president of the Senate, or his designee.**

31 **(j) The speaker of the House of Representatives, or his designee.**

32 **(k) The chairman of the House Committee on Commerce, or his**
33 **designee.**

34 **(l) The chairman of the Senate Committee on Commerce, Consumer**
35 **Protection and International Affairs, or his designee.**

36 **(m) The chairman of the House Committee on Agriculture, Forestry,**
37 **Aquaculture, and Rural Development, or his designee.**

38 **(n) The chairman of the Senate Committee on Agriculture, Forestry,**
39 **Aquaculture, and Rural Development, or his designee.**

40 **(o) The chairman of the House Committee on Health and Welfare, or his**
41 **designee.**

42 **(p) The chairman of the Senate Committee on Health and Welfare, or his**
43 **designee.**

44 **(q) The chairman of the House Committee on Natural Resources and**
45 **Environment, or his designee.**

46 **(r) The chairman of the Senate Committee on Natural Resources, or his**
47 **designee.**

1 **(2) All appointments to the committee shall be made prior to August 1,**
 2 **2016.**

3 **(3) The chairmanship of the committee shall rotate every two years**
 4 **between the chairman of the Senate Committee on Revenue and Fiscal Affairs,**
 5 **or his designee and the chairman of the House Committee on Ways and Means,**
 6 **or his designee. The chairman of the Senate Committee on Revenue and Fiscal**
 7 **Affairs, or his designee shall serve the first term.**

8 **C. The special committee may meet and review exemptions and**
 9 **exclusions to the tax levied pursuant to the provisions of this Chapter, Chapters**
 10 **2-A and 2-B of this Subtitle, and R.S. 51:1286. Prior to March 1, 2017, the**
 11 **special committee shall identify which exemptions or exclusions were enacted**
 12 **before January 1, 1975, and review such exemptions or exclusions as follows:**

13 **(1) Determine the generally accepted, most effective economic model or**
 14 **models which are used to determine the economic impact of a tax exemption or**
 15 **exclusion.**

16 **(2) Establish criteria for the identification of the high-performing**
 17 **exemptions or exclusions, based on the cost of the tax exemption or exclusion**
 18 **compared to:**

19 **(a) The revenue gained by the state.**

20 **(b) The revenue gained by local governments.**

21 **(c) The overall economic impact of the tax exemption and exclusion**
 22 **expenditure in terms of the number of jobs created by recipients of the**
 23 **exemptions and exclusions and by the direct and indirect economic activity**
 24 **through the economy.**

25 **(d) The comparison between any available original fiscal note and an**
 26 **updated fiscal note.**

27 **(3) Identify the low-performing or antiquated tax exemptions and**
 28 **exclusions.**

29 **(4) Submit a report to the House of Representatives and the Senate on**
 30 **or before March 15, 2017, recommending the temporary or permanent sunset,**
 31 **reduction, reenactment, or repeal of tax exemptions and exclusions. The report**
 32 **shall include a summary of any possible overall reduction in the sales tax rate**
 33 **due to the expansion of the tax base. The committee shall also recommend a**
 34 **schedule for the review of tax exemptions and exclusions.**

35 **D. The special committee may meet and review exemptions and**
 36 **exclusions to the tax levied pursuant to the provisions of this Chapter, Chapters**
 37 **2-A and 2-B of this Subtitle, and R.S. 51:1286. Prior to March 1, 2019, the**
 38 **special committee shall identify which exemptions or exclusions were enacted**
 39 **on or after January 1, 1975, and review such exemptions or exclusions as**
 40 **follows:**

41 **(1) Determine the generally accepted, most effective economic model or**
 42 **models which are used to determine the economic impact of a tax exemption or**
 43 **exclusion.**

44 **(2) Establish criteria for the identification of the high-performing**
 45 **exemptions or exclusions, based on the cost of the tax exemption or exclusion**
 46 **compared to:**

47 **(a) The revenue gained by the state.**

48 **(b) The revenue gained by local governments.**

49 **(c) The overall economic impact of the tax exemption and exclusion**
 50 **expenditure in terms of the number of jobs created by recipients of the**
 51 **exemptions and exclusions and by the direct and indirect economic activity**
 52 **through the economy.**

53 **(d) The comparison between any available original fiscal note and an**
 54 **updated fiscal note.**

55 **(3) Identify the low-performing or antiquated tax exemptions and**
 56 **exclusions.**

57 **(4) Submit a report to the House of Representatives and the Senate on**
 58 **or before March 15, 2019, recommending the temporary or permanent sunset,**
 59 **reduction, reenactment, or repeal of tax exemptions and exclusions. The report**
 60 **shall include a summary of any possible overall reduction in the sales tax rate**

1 **due to the expansion of the tax base. The committee shall also recommend a**
2 **schedule for the review of tax exemptions and exclusions.**"

3 AMENDMENT NO. 4

4 On page 4, line 27 change "Section 2." to "Section 3."

5 AMENDMENT NO. 5

6 On page 5, line 1 change "Section 3." to "Section 4."