

SENATE CONCURRENT RESOLUTION NO. 8

BY SENATORS MORRELL AND WALSWORTH

A CONCURRENT RESOLUTION

To clarify that the intent of the Legislature was for Act 108 of the 2015 Regular Session to apply prospectively only.

WHEREAS, Act 108 was enacted during the 2015 Regular Session without any governing language as to whether restrictions should be applied retroactively or prospectively; and

WHEREAS, the fiscal note for Act 108 of the 2015 Regular Session did not project any savings indicating that retroactive application of restrictions was neither contemplated nor budgeted, and it will interfere with established contractual rights and applications previously approved; and

WHEREAS, retroactive application of restrictions in Act 108 of the 2015 Regular Session will interfere with established contractual rights, applications previously approved by the Louisiana Department of Revenue and private letter rulings previously issued by the Louisiana Department of Revenue.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby clarify and express intent for the restrictions in Act 108 of the 2015 Regular Session to apply only to projects that did not receive part 2 approval from the Louisiana Division of Historic Preservation on or before June 19, 2015, the effective date of the Act.

BE IT FURTHER RESOLVED that this expression of legislative intent shall become effective upon adoption of this Resolution.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES