

Subject Index

**First Extraordinary Session
2016**

**Prepared by the staff of the
David R. Poynter Legislative Research Library
LOUISIANA HOUSE OF REPRESENTATIVES**

SUBJECT HEADINGS

Appropriations	Legislative Affairs
Boards & Commissions	Minerals, Oil & Gas
Colleges & Universities	Motor Vehicles
Commerce & Economic Development	Natural Resources
Constitutional Amendments	Organizations
Contracts	Public Safety & Corrections
Governmental Finance	Revenue & Taxation
Health & Social Services	State Government
Law Enforcement & Officers	Water & Waterways

ABBREVIATIONS

&
And

CDBG
Community Development Block Grant

corp.
corporation

dev.
development

Dr.
Doctor

equip.
equipment

FY
Fiscal Year

GOMESA
Gulf of Mexico Energy Security Act

HMO
Health Maintenance Organization

info
information

La.
Louisiana

LLC
Limited Liability Corporation/Company

LSU
Louisiana State University

OCS
Outer Continental Shelf

org.
organization

PIE
Prison Industry Enhancement Program

prog.
program

R.S.
Regular Session

Rep.
Representative

Rev.
Reverend

SAVE
Student Assessment for a Valuable Education

yrs.
years

SUBJECT INDEX
1st Extraordinary Session
2016

- A -

APPROPRIATIONS (See also Governmental Finance)

Judicial Expenses		
2015-2016 FY; Act 66, 2015 R.S.	ACT	19
Legislative Expenses		
2015-2016 FY; Act 76, 2015 R.S.	ACT	20
Supplemental Appropriations		
2015-2016 FY.	ACT	27
2015-2016 FY; judicial expenses; Act 66, 2015 R.S.	ACT	19
2015-2016 FY; legislative expenses; Act 76, 2015 R.S.	ACT	20

- B -

BOARDS & COMMISSIONS

State Boards & Commissions		
Contract, review/termination; info submission.	HCR	2

- C -

Citizens Property Insurance Corporation, see Revenue & Taxation: Corporate Income Tax; Individual Income Tax

COLLEGES & UNIVERSITIES

Athletics		
Tournament/championship; Major Events Incentive Program.	ACT	2
Community & Technical Colleges		
Donation, employer; material/equipment/instructor; tax credit; Act 125, 2015 R.S.	ACT	29
Finance		
Contract, review/termination.	HCR	2
Students		
Student Assessment for a Valuable Education (SAVE) Credit Program; repeal. . .	ACT	21

COMMERCE & ECONOMIC DEVELOPMENT (See also Revenue & Taxation)

Capital Companies		
Community Development Financial Institution Act; tax credit, Act 125, 2015 R.S.	ACT	29
Economic Development		
Major Events Incentive Program; college tournament/championship.	ACT	2
<i>Enterprise zone rebates/tax credits, see Revenue & Taxation: Rebates; Tax Credits</i>		
<i>Hotel/dealer, see Revenue & Taxation: Sales & Use Tax, State</i>		
<i>Inventory, see Revenue & Taxation: Ad Valorem Tax</i>		
Urban Development		
Urban Revitalization Tax Incentive Program; Act 125, 2015 R.S.	ACT	29

CONSTITUTIONAL AMENDMENTS (LOUISIANA)

Revenue & Taxation		
Corporate income tax; deduction, federal income tax paid; repeal.	ACT	31

CONTRACTS

Public Contracts

State agency, review/termination. HCR 2

- E -

Enterprise zone rebates/tax credits, see Revenue & Taxation: Rebates; Tax Credits

- G-

GOVERNMENTAL FINANCE (See also Appropriations; Revenue & Taxation)

Budgetary Control

Contract; state agency, review/termination. HCR 2
Deficit Elimination Fund, creation; Deepwater Horizon settlement. ACT 3
Task Force on Structural Changes in Budget & Tax Policy; creation. HCR 11

Claims Belonging to State

Deepwater Horizon economic damages; fund creation. ACT 3

Local Funds

Ad valorem tax; inventory/OCS waters vessel; tax credit; task force; report. SCR 6

Special Treasury Funds

Budget Stabilization Fund; appropriation, 2015-2016 FY. SCR 2
Debt Recovery Fund; repeal. ACT 11
Deepwater Horizon Economic Damages Collection Fund; deposits. ACT 3
Higher Education Initiatives Fund; SAVE Credit Program; repeal. ACT 21
Mega-Project Development Fund; major events subfund, dedication. ACT 2

Special Treasury Funds - Creation

Fiscal Year 2015-2016 Deficit Elimination Fund. ACT 3

- H -

HEALTH & HOSPITALS

Anatomical Gifts

Bone marrow; donor expense; tax credit; Act 125, 2015 R.S. ACT 29

- I -

Inventory, see Revenue & Taxation: Ad Valorem Tax

- L -

LAW ENFORCEMENT & OFFICERS

State Police

Pay plan; Debt Recovery Fund, repeal. ACT 11

* Denotes veto

LEGISLATIVE AFFAIRS

Commendations & Salutations

Ables, James White "Slick".....	SR	6
Beard, Annie.	SR	9
Brown, Rev. Damian.	HR	16
Casmore, Ruby Theresa Lemoine.	HR	7
Fields, Wanda.	HR	3
Hayes, Obdulia Teodosia "Teddy" Rios.	HR	17
Joffrion, Virgil Dennis.....	SR	5
	HR	9
Kinsey, Zenobia Bougere.....	SR	4
LSU-Alexandria men's basketball team.	HR	14
Marullo, Judge Frank A., Jr.	SR	8
Minden-South Webster Chamber of Commerce.	HR	4
Mitchell, Ashley.....	HR	6
National Multiple Sclerosis (MS) Society, La. chapter.	HCR	12
Oatis, Rev. Dr. Charles, Sr.....	HR	11
Our Lady Help of Christians Catholic Church.....	SR	7
Peters, Willie B.	HR	10
Ridley, Rev. Dr. Winston Christopher, Jr.	HR	12
Rudd, John.....	HCR	8
Steve Hoyle Intensive Substance Abuse Program (SHISAP).	SCR	3
Stone, Dr. Jesse Nealand, Jr.....	HR	8
Webster Parish Convention & Visitors Bureau.	HR	2

Committees - Standing/Statutory/Other

Senate Executive; chair.	SR	3
-------------------------------	----	---

Condolences & Memorials

Batiste, Maudry Prejean.....	SR	10
Brouillette, Judge Harold Jude.....	HR	18
Davis, Frances Bolton.	HR	5
Edwards, Rep. Rodnette "Ronnie" Bethley.	SCR	5
	HCR	9
Halsell, James Donald "Don".....	SCR	9
Heintz, Helena Hosch.	HCR	13
Krotoski, Dr. Wojciech Antoni "Al".	HCR	1
Smith, William "Bill", Jr.	SCR	10
Stone, Dr. Jesse Nealand, Jr.....	HR	8
Welch, Dr. James Weathersby, Jr.	HR	20

Laws

Act 108, 2015 R.S.; legislative intent.....	SCR	8
---	-----	---

Reports to the Legislature

Ad valorem tax; inventory/OCS waters vessel; tax credit; task force.	SCR	6
Task Force on Structural Changes in Budget & Tax Policy.....	HCR	11

- M-

MINERALS, OIL & GAS

Mineral Rights

Royalties; OCS revenue sharing; GOMESA.	SCR	7
--	-----	---

* Denotes veto

MOTOR VEHICLES

Office of Motor Vehicles

Delinquent debt; Debt Recovery Fund, repeal. ACT 11

Parts & Equipment

Alternative fuel use, vehicle conversion; income tax, credit; Act 25, 2015 R.S. . . . ACT 29

- N -

NATURAL RESOURCES

Coastal Resources

Outer Continental Shelf; revenue sharing; GOMESA. SCR 7

Coastal Zone

Seaward boundary, La.; Gulf of Mexico. SCR 4

- P -

PUBLIC SAFETY & CORRECTIONS

Prison Enterprises

Apparel, specialty; purchase; tax credit; Act 125, 2015 R.S. ACT 29

- R -

REVENUE & TAXATION

Ad Valorem Tax

Inventory; tax credit; priority. ACT 23

Inventory; tax credit; task force; report. SCR 6

Vessel, OCS waters; tax credit; task force; report. SCR 6

Alcoholic Beverage Tax

High/low content; discount, reporting/remittance; decrease. ACT 7

High/low content; rate, increase. ACT 13

Automobile Rental Tax

Levy. ACT 14

Corporate Franchise Tax (see also Tax Credits)

Credit, generally; decrease; Act 125, 2015 R.S. ACT 29

Credit, generally; refundable, priority; transferable, claim/use. ACT 23

Credit; donation, public school; decrease; Act 125, 2015 R.S. ACT 29

Deduction; holding company. ACT 12

Domestic corporation, definition; LLC; taxable capital; initial tax. ACT 12

Corporate Income Tax (see also Tax Credits)

Credit, generally; decrease; Act 125, 2015 R.S. ACT 29

Credit, generally; refundable, priority; transferable, claim/use. ACT 23

Credit; bone marrow donor expense; decrease; Act 125, 2015 R.S. ACT 29

Credit; Citizens Property Insurance Corp. assessment; Act 125, 2015 R.S. ACT 29

Credit; donation, public school; decrease; Act 125, 2015 R.S. ACT 29

Credit; motor vehicle, alternative fuel conversion; Act 125, 2015 R.S. ACT 29

Deduction; certain expenses/costs; management fees; add-back. ACT 16

Deduction; dividend; increase; Act 123, 2015 R.S. ACT 1

Deduction; federal income tax paid; repeal. ACT 31

ACT 30

Deduction; net operating loss; cap; Act 123, 2015 R.S. ACT 6

Deduction; net operating loss; carryforward; loss yrs., order. ACT 24

Rate; flat. ACT 8

* Denotes veto

REVENUE & TAXATION *(continued)*

Estate & Trust Income Tax (see also Individual Income Tax)

Credit, generally; decrease; Act 125, 2015 R.S.	ACT	29
Deduction; federal income tax paid/alternative minimum tax.	ACT	30

Excise Tax (usually see specific tax)

Revenue; Major Events Incentive Program; college tournament/championship. . .	ACT	2
---	-----	---

Federal taxes, state income tax deduction; see Corporate Income Tax/Deduction

Individual Income Tax (see also Estate & Trust Income Tax)

Credit, generally; decrease; Act 125, 2015 R.S.	ACT	29
Credit, generally; refundable, priority; transferable, claim/use.	ACT	23
Credit; bone marrow donor expense; decrease; Act 125, 2015 R.S.	ACT	29
Credit; Citizens Property Insurance Corp. assessment; Act 125, 2015 R.S.	ACT	29
Credit; historic structure, residential; rehabilitation; Act 125, 2015 R.S.	ACT	29
Credit; military servicemember; hunting/fishing license; Act 125, 2015 R.S.	ACT	29
Credit; motor vehicle, alternative fuel conversion; Act 125, 2015 R.S.	ACT	29
Credit; parent, dependent child; educational expense; Act 125, 2015 R.S..	ACT	29

Insurance Premium Tax

Credit; La. investment; decrease; qualifying investment; HMO, license tax.	ACT	10
Health maintenance org.; license tax.	ACT	25

Rebates

Competitive Projects Payroll Incentive Program; decrease; Act 126, 2015 R.S. . .	ACT	28
Corporate Headquarters Relocation Program; decrease; Act 126, 2015 R.S.	ACT	28
Enterprise zone; cap; eligibility.	ACT	18
Mega-Project Energy Assistance; decrease; Act 126, 2015 R.S.	ACT	28
Quality Jobs Program; decrease; application, filing; Act 126, 2015 R.S.	ACT	28

Revenue Sharing

Outer Continental Shelf; GOMESA.	SCR	7
--	-----	---

Sales & Use Tax, State

Additional; levy.	ACT	26
Collection; dealer compensation; cap.	ACT	15
Collection; remote dealer; definition; parish distribution; use tax refund.	ACT	22
Deduction; dealer; cash register reprogramming; Act 386, 1990 R.S.; repeal.	ACT	25
Exclusion, generally; applicability.	ACT	25
Exclusion; apartment/single-family dwelling; month-to-month lease.	ACT	17
Hotel/dealer, definition; residential location.	ACT	17
Rate; telecommunications services, interstate/international.	ACT	9
Rebate; enterprise zone; cap; eligibility.	ACT	18
Revenue; Major Events Incentive Program; college tournament/championship. . .	ACT	2

Sales & Use Tax, State - Exemption

Generally; applicability.	ACT	25
-----------------------------------	-----	----

State Taxes (usually see specific tax)

Revenue; Major Events Incentive Program; college tournament/championship. . .	ACT	2
Task Force on Structural Changes in Budget & Tax Policy; creation.	HCR	11

Tax Credits (usually see specific tax)

Angel Investor; decrease; Act 125, 2015 R.S.	ACT	29
Apparel purchase; PIE contractor; decrease; Act 125, 2015 R.S.	ACT	29
Basic Skills Training; decrease; Act 125, 2015 R.S.	ACT	29
Cane River Heritage; decrease; Act 125, 2015 R.S.	ACT	29
Digital interactive media & software; decrease; Act 125, 2015 R.S.	ACT	29
Economic dev. corp.; bond issuance expense; decrease; Act 125, 2015 R.S.	ACT	29
Employer; donation, material/equip./instructor; training prog.; Act 125, 2015 R.S.	ACT	29
Employer; modernization; decrease; cap; Act 125, 2015 R.S.	ACT	29
Enterprise zone; increase/decrease; cap; eligibility.	ACT	18
Generally; decrease; Act 125, 2015 R.S.	ACT	29
Generally; refundable, priority; transferable, claim/use.	ACT	23
Green job industries; decrease; Act 125, 2015 R.S.	ACT	29

* Denotes veto

Revenue & Taxation (continued)

Tax Credits (continued)

Historic structure rehabilitation; Act 108, 2015 R.S.; legislative intent.....	SCR	8
Milk producer; decrease; Act 125, 2015 R.S.....	ACT	29
Musical & theatrical production; decrease; Act 125, 2015 R.S.....	ACT	29
Playground/park, CDBG qualified; donation; decrease; Act 125, 2015 R.S.....	ACT	29
Recycling; equip., new; industrial waste service contract; Act 125, 2015 R.S.....	ACT	29
Sound recording investor; decrease; Act 125, 2015 R.S.....	ACT	29
Student Assessment for a Valuable Education (SAVE) Credit Program; repeal. . .	ACT	21
Technology Commercialization & Jobs Program; Act 125, 2015 R.S.....	ACT	29
Urban Revitalization Tax Incentive Program; decrease; Act 125, 2015 R.S.....	ACT	29
Vessel, OCS waters; ad valorem tax paid; task force; report.....	SCR	6

Tobacco Tax

Cigarette; rate, increase.	ACT	4
Dealer discount; decrease.. . . .	ACT	5

Use Tax

Refund; paid local use tax return.	ACT	22
--	-----	----

- S -

STATE GOVERNMENT

Agencies, contracts; see Contracts

Special Days, Weeks & Months

Multiple Sclerosis (MS) Awareness Week.....	HCR	12
Rare Disease Day.....	HR	13
Sigma Gamma Rho Sorority Youth Day.	HR	15

- W -

WATER & WATERWAYS

Boats/Ships/Vessels

OCS waters; ad valorem tax paid; tax credit; task force; report.....	SCR	6
--	-----	---

Boundaries

Seaward, La.; Gulf of Mexico.	SCR	4
---------------------------------------	-----	---

Gulf of Mexico

Energy Security Act; OCS revenue sharing.....	SCR	7
Seaward boundary, La.	SCR	4

* Denotes veto