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**First Extraordinary Session
2016**

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

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ABBREVIATIONS

&
And

add'l
additional

CDBG
Community Development Block Grant

cmte.
committee

Co.
company

corp.
corporation

dev.
development

DHH
Department of Health & Hospitals

DNA
deoxyribonucleic acid

DOR
Department of Revenue

Dr.
Doctor

equip.
equipment

f/
from

FEMA
Federal Emergency Management Agency

FMAP
Federal Medical Assistance Percentages

FY
Fiscal Year

GOMESA
Gulf of Mexico Energy Security Act

Gov.
Governor

HMO
Health Maintenance Organization

info
information

JLCB
Joint Legislative Committee on the Budget

La.
Louisiana

legis
legislature/legislative

LLC
Limited Liability Corporation/Company

LSU
Louisiana State University

mfg.
manufacturing

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

UAL
Unfunded Accrued Liability

w/
with

yrs.
years

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Credit, generally; refundable, priority; transferable, claim/use.	SB	15*
Credit, generally; suspension, budget deficit.	HB	123
Credit, generally; suspension, budget deficit; HB 123, discharge f/ committee.	HR	19
Credit; Angel Investor; repeal.	HB	102
Credit; digital interactive media & software; repeal.	HB	102
Credit; donation, public school; decrease; Act 125, 2015 R.S.	HB	98
	HB	24
Credit; milk producer; repeal.	HB	102
Credit; telephone company; ad valorem tax paid; repeal.	HB	102
Credit; vessel, OCS waters; ad valorem tax paid; repeal.	HB	102
Deduction; holding company.	HB	19*
Domestic corporation, definition; LLC; taxable capital; initial tax.	HB	19*
Phase-out.	HB	50
	HB	90
Repeal.	HB	102
Revenue; fund creation; Restrict, Restore, Rebuild Act.	HB	86

Corporate Income Tax (see also Tax Credits)

Apportionment %; transportation/service business.	HB	99
Apportionment %; transportation/service/mfg./merchandising business.	HB	58
Credit, generally; decrease; Act 125, 2015 R.S.	HB	24
Credit, generally; decrease; tax liability reduction, cap; Act 125, 2015 R.S.	HB	98
Credit, generally; refundable, priority; transferable, claim/use.	SB	15*
Credit, generally; suspension, budget deficit.	HB	123
Credit, generally; suspension, budget deficit; HB 123, discharge f/ committee.	HR	19
Credit, generally; tax liability reduction, cap.	HB	50
Credit; Angel Investor; repeal.	HB	102
Credit; bone marrow donor expense; decrease; Act 125, 2015 R.S.	HB	98
	HB	24
Credit; Citizens Property Insurance Corp. assessment; Act 125, 2015 R.S.	HB	24
	HB	98
Credit; Citizens Property Insurance Corp. assessment; inapplicability.	SB	5
	HB	69
Credit; Citizens Property Insurance Corp. assessment; repeal.	HB	102
Credit; digital interactive media & software; repeal.	HB	102
Credit; donation, public educational institution; increase.	HB	38
Credit; donation, public school; decrease; Act 125, 2015 R.S.	HB	24
	HB	98
Credit; milk producer; repeal.	HB	102
Credit; motor vehicle, alternative fuel conversion; Act 125, 2015 R.S.	HB	98
	HB	24
Credit; telephone company; ad valorem tax paid; repeal.	HB	102
Credit; vessel, OCS waters; ad valorem tax paid; repeal.	HB	102
Deduction; certain expenses/costs; add-back.	HB	16
	HB	73
Deduction; certain expenses/costs; management fees; add-back.	HB	106
	HB	55
Deduction; dividend; decrease; Act 123, 2015 R.S.	HB	23
Deduction; dividend; increase; Act 123, 2015 R.S.	HB	7

REVENUE & TAXATION *(continued)*

Corporate Income Tax *(continued)*

Deduction; federal income tax paid; repeal.	HB	88
	HB	31
	HB	83
	HB	95
	HB	41
	HB	78
	HB	79
	HB	76
	HB	80
	HB	8
Deduction; net operating loss; cap; Act 123, 2015 R.S.	HB	20
Deduction; net operating loss; carryforward.	SB	8
Deduction; net operating loss; carryforward; loss yrs., order.	HB	116
Deduction; net operating loss; decrease; Act 123, 2015 R.S.	HB	23
Deduction; net operating loss; decrease; cap; Act 123, 2015 R.S.	HB	25
	HB	85
Deduction; net operating loss; suspension, budget deficit.	HB	123
Deduction; oil/gas depletion; decrease; Act 123, 2015 R.S.	HB	23
Deduction; oil/gas well, horizontal; intangible drilling/dev. cost; Kennedy Plan.	SB	23
Exclusion/deduction, generally; decrease; Act 123, 2015 R.S.	HB	23
Rate; brackets.	HB	36
Rate; flat.	HB	29*
	HB	50
	HB	103
Rate; oil/gas, lease/royalty payment; decrease.	SB	24
Repeal.	HB	102
Return; Combined Reporting Act; creation.	HB	74
Revenue; fund creation; Restrict, Restore, Rebuild Act.	HB	86
Creation of New Taxes & Fees		
Hydrocarbon processing facilities use tax.	HB	68
Natural gas; transport, pipeline; Fair Share Tax.	HB	67
Natural gas; transport; tax/fee/permit/license; fund creation.	HB	70
Estate & Trust Income Tax (see also Individual Income Tax)		
Credit, generally; decrease; Act 125, 2015 R.S.	HB	24
	HB	98
Credit; donation, public educational institution; increase.	HB	38
Deduction; federal income tax paid/alternative minimum tax.	HB	95*
Deduction; federal income tax paid; repeal.	HB	79
	HB	88
	HB	80
	HB	76
	HB	8
	HB	31
	HB	41
	HB	83
	HB	78
Deduction; net operating loss; carryforward.	SB	8
Excise Tax (usually see specific tax)		
Revenue; Major Events Incentive Program; college tournament/championship.	SB	1
<i>Federal taxes, state income tax deduction; see Corporate Income Tax/Deduction; Estate & Trust Income Tax/Deduction; Individual Income Tax/Deduction</i>		
<i>Gasoline/diesel/special fuel tax, see Sales & Use Tax, State; Sales & Use Tax, Local/Exemption; Sales & Use Tax - Exemption</i>		

REVENUE & TAXATION *(continued)*

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

Credit, generally; decrease; Act 125, 2015 R.S.	HB	24
	HB	98
Credit, generally; refundable, priority; transferable, claim/use.	SB	15*
Credit, generally; suspension, budget deficit.	HB	123
Credit, generally; suspension, budget deficit; HB 123, discharge f/ committee.	HR	19
Credit; bone marrow donor expense; decrease; Act 125, 2015 R.S.	HB	24
	HB	98
Credit; Citizens Property Insurance Corp. assessment; Act 125, 2015 R.S.	HB	98
	HB	24
Credit; Citizens Property Insurance Corp. assessment; inapplicability.	SB	5
	HB	69
Credit; dependent; repeal.	HB	75
Credit; donation, public educational institution; increase.	HB	38
Credit; earned income; increase.	HB	48
	HB	97
	HB	5
Credit; earned income; repeal.	HB	4
Credit; historic structure, residential; rehabilitation; Act 125, 2015 R.S.	HB	98
	HB	24
Credit; military servicemember; hunting/fishing license; Act 125, 2015 R.S.	HB	98
	HB	24
Credit; motor vehicle, alternative fuel conversion; Act 125, 2015 R.S.	HB	98
	HB	24
Credit; parent, dependent child; educational expense; Act 125, 2015 R.S.	HB	98
	HB	24
Credit; tax paid, other state; eligibility; Act 109, 2015 R.S.	HB	57
Deduction; dependent.	HB	75
Deduction; federal income tax paid; repeal.	HB	88
	HB	31
	HB	41
	HB	95
	HB	83
	HB	78
	HB	79
	HB	76
	HB	80
	HB	8
Deduction; federal income tax, excess itemized deductions; decrease.	HB	33
	HB	17
Deduction; federal income tax, excess itemized deductions; repeal.	HB	51
	HB	48
	HB	75
Deduction; federal income tax, excess itemized deductions; suspension, deficit.	HB	123
Exemption; combined personal, repeal; blind, definition.	HB	75
Rate; brackets.	HB	34
	HB	75
	HB	83
Rate; cap.	HB	78
Rate; cap; brackets.	HB	76*
Rate; decrease.	HB	32
Rate; decrease; brackets.	HB	51
	HB	48
Rate; oil/gas, lease bonus/royalty payment; decrease.	SB	24

REVENUE & TAXATION *(continued)*

Insurance Premium Tax

Credit; La. investment; decrease; qualifying investment.	SB	17
	HB	56
Credit; La. investment; decrease; qualifying investment; HMO, license tax.	HB	87*
Credit; La. investment; suspension, budget deficit.	HB	124
Health maintenance org.; license tax.	HB	61*

Marijuana & Controlled Dangerous Substances Tax

Repeal.	HB	127
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Rebates

Competitive Projects Payroll Incentive Program; decrease; Act 126, 2015 R.S.	HB	22
Corporate Headquarters Relocation Program; decrease; Act 126, 2015 R.S.	HB	22
Enterprise zone; cap; eligibility.	HB	71
	HB	66
Enterprise zone; cap; eligibility; sunset date.	SB	3
Enterprise zone; cap; sunset date.	SB	10
Mega-Project Energy Assistance; decrease; Act 126, 2015 R.S.	HB	22
Quality Jobs Program; decrease; application, filing; Act 126, 2015 R.S.	HB	22*

Revenue Sharing

Outer Continental Shelf; GOMESA.	SCR	7
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Sales & Use Tax, Local

Advance; collection/payment.	HB	54
Advance; collection/payment; absorption, penalty.	HB	93
Collection; remote dealer; definitions/registration/permit/report.	HB	110
Exclusion, generally; applicability/repeal.	HB	101
Exclusion; airplane/equipment; lease/purchase, commuter airline; repeal.	SB	18
Exemption; domed stadium/baseball facility, public; legislative intent.	SB	22*
Exemption; gasoline/diesel/special fuel; repeal.	HB	82
Exemption; generally; applicability/repeal.	HB	101

Sales & Use Tax, State

Additional; levy.	HB	62
Additional; levy/repeal; fund creation.	HB	53
Advance; collection/payment; absorption, penalty.	HB	93
	HB	65
Advance; collection/payment; wholesaler, tobacco/alcohol; absorption, penalty.	HB	105
Advance; dealer deposit.	HB	54*
Collection; dealer compensation; cap.	HB	52
	HB	43
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Collection; dealer compensation; cap/rate.	HB	21
Collection; dealer compensation; HB 123; discharge f/ committee.	HR	19
Collection; dealer compensation; suspension, budget deficit.	HB	123
Collection; remote dealer; definition; parish distribution.	HB	6
Collection; remote dealer; definition; parish distribution; use tax refund.	HB	30*
Collection; remote dealer; definitions/registration/permit/report.	HB	110
Deduction; dealer; cash register reprogramming; Act 386, 1990 R.S.; repeal.	HB	117
	HB	61
Exclusion, generally; applicability.	HB	53
	HB	61
	HB	117
Exclusion, generally; applicability/repeal.	HB	101
Exclusion, generally; repeal.	HB	104
Exclusion, generally; study.	SB	25*
Exclusion, generally; suspension.	HCR	5
	HCR	4

REVENUE & TAXATION *(continued)*

Sales & Use Tax, State *(continued)*

Exclusion, generally; w/out constitutional protection; sunset date.	SB	25
Exclusion; airplane/equipment; lease/purchase, commuter airline; repeal.	SB	18
Exclusion; airplane/equipment; lease/purchase, commuter airline; suspension.	HCR	4
Exclusion; apartment/single-family dwelling; month-to-month lease.	HB	59*
Exclusion; business utility; repeal.	HB	64
	HB	94
Exclusion; business utility; suspension.	HCR	4
Exclusion; camp/retreat facility, nonprofit org.; repeal.	SB	20
Exclusion; classroom equipment/material, nonpublic school; eligibility.	HB	104*
Exclusion; coin/bullion, gold/silver/numismatic/platinum; repeal.	SB	21
Exclusion; gas/fuel; eligibility.	HB	104*
Exclusion; gas/fuel; repeal.	HB	121
	HB	120
Exclusion; manufacturing machinery/equipment; sunset date.	HB	104*
Gasoline/diesel/special fuel.	HB	120
Gasoline; levy.	HB	121*
	HB	84*
Hotel/dealer, definition; residential location, online booking.	HB	59*
Internet/mail-order sale; purchaser notice, non-collecting retailer.	HB	113
Medical marijuana; levy.	HB	127
Rate; decrease.	HB	114
Rate; increase.	HB	101*
Rate; increase/decrease.	HB	104*
Rate; nonprepared food; DOR ruling.	HCR	3
Rate; telecommunications services, interstate/international.	HB	72*
Rebate; enterprise zone; cap; eligibility.	HB	66
	HB	71
Rebate; enterprise zone; cap; eligibility; sunset date.	SB	3
Rebate; enterprise zone; cap; sunset date.	SB	10
Rebate; machinery/equipment purchase, eligible business.	HB	104*
Refund; construction material; Housing Area Development Law; applicability.	HB	61
	HB	117
Refund; construction material; Housing Area Development Law; repeal.	HB	101
	HB	104
Refund; generally; repeal.	HB	104
Refund; international traveler; applicability.	HB	61
	HB	117
	HB	53
Refund; sale, donated good; charitable org.; repeal.	HB	104
Revenue; dedication, higher education; fund creation.	HB	117
	HB	61
Revenue; Major Events Incentive Program; college tournament/championship.	SB	1

Sales & Use Tax, State - Exemption

Airplane, antique; repeal.	SB	19
Alternative energy source, residential use.	HB	81
Business utility.	HB	64
	HB	94
Business utility; manufacturer.	HB	104*
Business utility; suspension.	HCR	10
Diesel/special fuel.	HB	84*
Domed stadium/baseball/other facility, public; legislative intent.	SB	22*
Food, home consumption/prescription drug/residential utility; repeal.	HB	81*
Food, home consumption/prescription drug; repeal.	HB	125
Food, nonprepared; DOR ruling.	HCR	3

REVENUE & TAXATION *(continued)*

Sales & Use Tax, State - Exemption *(continued)*

Food/beverage sale, convenience store.	HB	60
Gasoline/diesel/special fuel; repeal.	HB	82
Gasoline; repeal.	HB	121
	HB	120
Generally; applicability.	HB	53
	HB	61
	HB	117
Generally; applicability/repeal.	HB	101
Generally; repeal.	HB	104
Generally; study.	SB	25*
Generally; suspension.	HCR	5
	HCR	4
Generally; suspension, budget deficit.	HB	123
Generally; suspension, budget deficit; HB 123, discharge f/ committee.	HR	19
Generally; w/out constitutional protection; sunset date.	SB	25

Severance Tax

Natural gas; add'l tax; prohibition, repeal.	HB	70
	HB	67
Oil/gas well, horizontal; exemption; decrease/repeal.	HB	107
Oil/gas well, horizontal; exemption; inapplicability, effective period.	HB	108
Oil/gas well, horizontal; exemption; repeal.	HB	109
Oil/gas well, horizontal; exemption; suspension.	HCR	7
Oil/gas; repeal.	HB	68

State Taxes (usually see specific tax)

Revenue; Major Events Incentive Program; college tournament/championship.	SB	1
Task Force on Structural Changes in Budget & Tax Policy; creation.	HCR	11

Tax Credits (usually see specific tax)

Angel Investor; cap; sunset date.	SB	7
Angel Investor; decrease; Act 125, 2015 R.S.	HB	98
	HB	24
Apparel purchase; PIE contractor; decrease; Act 125, 2015 R.S.	HB	98
	HB	24
Basic Skills Training; decrease; Act 125, 2015 R.S.	HB	98
	HB	24
Cane River Heritage; decrease; Act 125, 2015 R.S.	HB	98
	HB	24
Digital interactive media & software; decrease; Act 125, 2015 R.S.	HB	98
	HB	24
Economic dev. corp.; bond issuance expense; decrease; Act 125, 2015 R.S.	HB	98
	HB	24
Employer; donation, material/equip./instructor; training prog.; Act 125, 2015 R.S.	HB	98
	HB	24
Employer; modernization; decrease; cap; Act 125, 2015 R.S.	HB	98
	HB	24
Enterprise zone; cap; eligibility.	HB	66
Enterprise zone; cap; eligibility; business, outside zone; sunset date.	SB	3*
Enterprise zone; cap; sunset date.	SB	10
Enterprise zone; employee type.	HB	49
Enterprise zone; increase/decrease; cap; eligibility.	HB	71
Generally; decrease; Act 125, 2015 R.S.	HB	24
	HB	98
Generally; refundable, priority; transferable, claim/use.	SB	15*
Generally; suspension, budget deficit.	HB	123
Generally; suspension, budget deficit; HB 123, discharge f/ committee.	HR	19

REVENUE & TAXATION *(continued)*

Tax Credits *(continued)*

Green job industries; decrease; Act 125, 2015 R.S.	HB	98
	HB	24
Historic structure rehabilitation; Act 108, 2015 R.S.; legislative intent.	SCR	8
Milk producer; decrease; Act 125, 2015 R.S.	HB	98
	HB	24
Musical & theatrical production; cap; sunset date; study; Act 125, 2015 R.S.	SB	11
Musical & theatrical production; decrease; Act 125, 2015 R.S.	HB	98
	HB	24
Playground/park, CDBG qualified; donation; decrease; Act 125, 2015 R.S.	HB	98
	HB	24
Recycling; equip., new; industrial waste service contract; Act 125, 2015 R.S.	HB	98
	HB	24
Solar energy system; sunset date.	HB	37
Sound recording investor; decrease; Act 125, 2015 R.S.	HB	98
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Student Assessment for a Valuable Education (SAVE) Credit Program; repeal.	HB	40
	HB	2
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Technology Commercialization & Jobs Program; Act 125, 2015 R.S.	HB	24
	HB	98
Telephone company; ad valorem tax paid; decrease; refund.	SB	2
	HB	47
	HB	46
	SB	6
Urban Revitalization Tax Incentive Program; decrease; Act 125, 2015 R.S.	HB	24
	HB	98
Vessel, OCS waters; ad valorem tax paid; decrease; refund.	SB	2
	HB	47
	SB	6
	HB	46
Vessel, OCS waters; ad valorem tax paid; task force; report.	SCR	6

Tax Exemptions (usually see specific tax)

Generally; suspension, budget deficit.	HB	123
Generally; suspension, budget deficit; HB 123, discharge f/ committee.	HR	19

Tobacco Tax

Cigarette; rate, increase.	HB	15
	HB	3
	HB	14
Dealer discount; decrease.	HB	26
	HB	18
	HB	10
Dealer discount; repeal.	HB	12
Dealer discount; suspension, budget deficit.	HB	123
Dealer discount; suspension, budget deficit; HB 123, discharge f/ committee.	HR	19

Use Tax

Refund; paid local use tax return.	HB	30*
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SPECIAL DISTRICTS & AUTHORITIES

Stadium & Exposition District, Louisiana

Domed stadium, public; sales tax, exemption; legislative intent.	SB	22*
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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

TRANSPORTATION

Aircraft & Aviation

Airplane, antique; sales tax, exemption.	SB	19
Airplane/equipment; lease/purchase, commuter airline; sales tax, exclusion.....	SB	18
	HCR	4

Finance & Funding

Mineral Revenue Fund; creation.	HB	115
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WATER & WATERWAYS

Boats/Ships/Vessels

OCS waters; ad valorem tax paid; tax credit.	SB	2
	SB	6
	HB	47
	HB	46
	HB	102

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

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

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

