

Subject Index

**Third Extraordinary Session
2018**

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

SUBJECT HEADINGS

Appropriations	Minerals, Oil & Gas
Boards & Commissions	Motor Vehicles
Commerce & Economic Development	Occupations & Professions
Communications & Information Technology	Postsecondary Education
Crimes & Criminal Procedure	Property
Culture, Recreation & Tourism	Public Safety & Corrections
Education	Public Utilities
Exceptional Persons	Retirement
Finance & Financial Institutions	Revenue & Taxation
Governmental Finance	Social Services
Health	Special Districts & Authorities
International Affairs	State Government
Legislative Affairs	Transportation
Military & Veterans Affairs	Water & Waterways
	Wildlife & Fisheries

ABBREVIATIONS

# number	OCS Outer Continental Shelf
add'l additional	org. organization
CAFR Comprehensive Annual Financial Report	prog. program
COLA Cost of Living Adjustment	PSC Public Service Commission
corp. corporation	R.S. Regular Session
ctr. Center	RACER Revitalizing Auto Communities Environmental Response
DC&FS Department of Children & Family Services	SNAP Supplemental Nutrition Assistance Program
E.S. Extraordinary Session	TANF Temporary Assistance for Needy Families
FITAP Federal Independence Temporary Assistance Program	TOPS Taylor Opportunity Program for Students
FY Fiscal Year	TRSL Teachers' Retirement System of La.
Gov. Governor	UAL Unfunded Accrued Liability
govt. government	US United States
La. Louisiana	w/ with
LASERS La. State Employees Retirement System	WIC Woman, Infants, & Children

SUBJECT INDEX
Third Extraordinary Session
2018

Agricultural tax exclusion/exemption, see Revenue & Taxation: Sales & Use Tax, State - Exclusion; Sales & Use Tax, State - Exemption

APPROPRIATIONS (See also Governmental Finance)

General Appropriation Bill

Act 2, 2018 2nd E.S.; Section 19.A; supplemental funding; 2018-2019 FY.	HB	1
	HB	5
	HB	7
	HB	6

Legislative Expenses

FY 2018-2019; decrease.	HCR	6
---------------------------------	-----	---

BOARDS & COMMISSIONS

Creation of Boards & Commissions

Constitutional Convention Study Commission.	HCR	2
	SCR	3
	HCR	5
Sales Tax Streamlining & Modernization Commission.	HCR	7

COMMERCE & ECONOMIC DEVELOPMENT

Economic Development

RACER Trust; General Motors, former Shreveport plant.	HR	6
Sales tax, add'l revenue.	HB	9

Food bank, sale/donation; see Revenue & Taxation: Sales & Use Tax, State - Exclusion
Food, home consumption; see Revenue & Taxation: Sales & Use Tax, State - Exemption

Funerals & Funeral Homes

Directing service; state sales tax, exemption.	HB	8
	HB	2
	HB	10
	HB	11
	HB	9
	HB	3

Industrial Development

Boards; public property/resources, unintended consequences; study.	HR	6
--	----	---

Manufactured Homes & Housing

Factory built home; state sales tax, exclusion.	HB	8
	HB	3
	HB	10
	HB	12
	HB	11
	HB	2
	HB	9

Manufacturers, state sales tax exemption; see Revenue & Taxation: Sales & Use Tax, State - Exemption

* Denotes Amendment

COMMERCE & ECONOMIC DEVELOPMENT (continued)

Vending Machines

Coin-operated; resale item; state sales tax, exemption.	HB	8
	HB	10
	HB	11
	HB	9
	HB	2
	HB	3

COMMUNICATIONS & INFORMATION TECHNOLOGY

Advertising

Business, service provision; state sales tax, exemption.	HB	10
	HB	3
	HB	8
	HB	9
	HB	11
	HB	2

Printing

News publication, free distribution; state sales tax, exclusion.	HB	3
	HB	10
	HB	2
	HB	11
	HB	8
	HB	9

Technology commercialization tax credit, see Revenue & Taxation: Tax Credits

Corporate taxes, see Revenue & Taxation: Corporate Franchise Tax; Corporate Income Tax; specific tax

CRIMES & CRIMINAL PROCEDURE

Criminal History

Expungement, fees; Law Institute study.	HCR	4
---	-----	---

CULTURE, RECREATION & TOURISM

Fairs, Festivals & Parades

Admission/parking fee; nonprofit org.; state sales tax, exemption.	HB	11
	HB	10
	HB	8
	HB	12
	HB	8
	HB	2
	HB	9
	HB	3

Music

Performance; admission; state sales tax, exemption.	HB	11
	HB	9
	HB	10
	HB	12
	HB	8
	HB	3
	HB	2

CULTURE, RECREATION & TOURISM (continued)

Theaters

Little Theater org., entertainment admission; state sales tax, exemption.	HB	11
	HB	3
	HB	12
	HB	8
	HB	10
	HB	2
	HB	9

EDUCATION (See also Postsecondary Education)

Athletics

Admission; state sales tax, exclusion.	HB	9
	HB	2
	HB	12
	HB	8
	HB	10
	HB	3
	HB	11

Early Childhood Education

Early Childhood Learning Caucus, creation.	SCR	5
--	-----	---

Private Schools

Classroom material/equipment; personal property; state sales tax, exclusion.	HB	10
	HB	8
	HB	2
	HB	9
	HB	11
	HB	3

School donation, see Revenue & Taxation: Sales & Use Tax, State - Exclusion

School Food Service

Meals, sale; state sales tax, exemption.	HB	3
	HB	11
	HB	8
	HB	10
	HB	9
	HB	12
	HB	2
Private school; food item, lunch/breakfast prog.; state sales tax, exemption.	HB	10
	HB	8
	HB	11
	HB	9
	HB	2
	HB	3

EXCEPTIONAL PERSONS

Persons with Developmental Disabilities

Employment, nonprofit org. provider; donated good sale, state sales tax.	HB	8
	HB	3
	HB	11
	HB	9
	HB	10

Persons with Physical Disabilities

Motor vehicle; adaptive driving equipment/modification; state sales tax.	HB	10
	HB	2
	HB	11
	HB	8
	HB	3
	HB	9

Sheltered Workshops

Persons w/ intellectual disabilities; DC&FS licensed; state sales tax, exemption. . .	HB	2
	HB	3
	HB	10
	HB	9
	HB	11
	HB	8

Visually Impaired Persons

Blind persons; funding/training, nonprofit org.; state sales tax, exemption.	HB	12
	HB	9
	HB	3
	HB	2
	HB	10
	HB	8
	HB	11

FINANCE & FINANCIAL INSTITUTIONS (See also Governmental Finance)

Currency

Coin, numismatic; bullion, coin/ingot form; state sales tax, exemption.	HB	9
	HB	11
	HB	12
	HB	8
	HB	10
	HB	3

Securities & Stocks

Sales tax, state; exemption.	HB	2
	HB	8
	HB	9
	HB	3
	HB	10
	HB	11

Firefighting equipment, volunteer fire department; see Revenue & Taxation: Sales & Use Tax, State - Exclusion

GOVERNMENTAL FINANCE (See also Appropriations; Revenue & Taxation)

Budgetary Control

Revenue, income/state sales tax; threshold, add'l sales tax levies; repeal.	HB	10*
Revenue, income/state sales tax; threshold, dedication; CAFR report.	HB	11
Revenue, state sales/income tax; excess baseline, add'l sales tax levies, repeal. . . .	HB	9*
Sales tax, state; excess revenue; HB #, 2018 3rd E.S.; intent.	HCR	3

Budgetary Procedure

Revenue, excess baseline; official forecast/timing; intent.	HCR	3
---	-----	---

Special Treasury Funds

Budget stabilization Fund; revenue, excess baseline limit; intent.	HCR	3
Budget Stabilization Fund; revenue, income/state sales tax; CAFR report.	HB	9*
Higher Education Initiative Fund.	HB	12
Medical Assistance Trust Fund account, state sales tax revenue.	HB	12
Overcollections Fund; revenue.	HB	12
TOPS Income Fund; revenue.	HB	12

HEALTH (See also Exceptional Persons)

Aging, councils on; see Revenue & Taxation: Sales & Use Tax, State - Exemption/Council

Anatomical Gifts

Human tissue transplant; state sales tax, exemption.	HB	8
	HB	12
	HB	2
	HB	10
	HB	3
	HB	11
	HB	9

Blood Banks & Donors

Collection material; apheresis kit/leuko reduction filter; state sales tax, exclusion. . .	HB	8
	HB	2
	HB	12
	HB	10
	HB	3
	HB	9
	HB	11

Dental Health

Device/material, prescribed; state sales tax.	HB	3
	HB	2
	HB	10
	HB	11
	HB	8
	HB	9
	HB	12

Drugs, Prescription

Pharmaceutical sample; w/out charge; state sales tax, exemption.	HB	3
	HB	2
	HB	11
	HB	9
	HB	10
	HB	8
Sales tax, state; exemption.	HB	11
	HB	2
	HB	12
	HB	8
	HB	10
	HB	3
	HB	9

* Denotes Amendment

HEALTH (continued)

Health Care Facilities

Meals, sale; state sales tax, exemption.	HB	12
	HB	8
	HB	3
	HB	11
	HB	2
	HB	9
	HB	10
Radiation therapy treatment ctr.; capital equipment/software; state sales tax.	HB	2
	HB	3
	HB	10
	HB	8
	HB	11
	HB	9

Hospitals

Free care; lease/sale/rental/service; state sales tax, exclusion.	HB	10
	HB	3
	HB	11
	HB	8
	HB	9
	HB	12
	HB	2

Medical Devices & Appliances

Sales tax, state; exclusion/exemption.	HB	10
	HB	8
	HB	2
	HB	12
	HB	9
	HB	11
	HB	3

Medicare

Payment, sale/lease/rental item; state sales tax paid, refund.	HB	9
	HB	2
	HB	8
	HB	3
	HB	11
	HB	10

INTERNATIONAL AFFAIRS

Aliens

US-Mexico border; La. National Guard troop/asset recall.	SR	9
--	----	---

LEGISLATIVE AFFAIRS

Caucuses & Delegations

Early Childhood Learning Caucus, creation.	SCR	5
--	-----	---

Commendations & Salutations

Barron, Chris.	SR	30
Benton Elementary School archery team.	SR	34
Brignac, Lillyanne.	SR	23
Cancienne, Camille Elizabeth.	SR	32
Carreras, Roberto.	SR	29
Davidson, Robert "Robbo".	SR	26
Dillard University, Pre-law Program.	SR	5
Dixon, Leon, Sr.	HR	11
Doyle, Cameron.	SR	21

* Denotes Amendment

LEGISLATIVE AFFAIRS (continued)**Commendations & Salutations (continued)**

Dream Hunt Foundation.....	HR	1
Fantasia.....	HR	4
Giovaniello, Gerald N. "Jerry".....	SCR	8
Guy, Mary.....	SR	24
Honeycutt, John.....	SR	18
International Legislative Drafting Institute participants.....	HR	3
LaPolitics Weekly/Alford, Jeremy.....	SR	20
Look, Kennedi.....	SR	25
Lowery, Dr. Fred/Leigh.....	SR	6
M. Rodrigue & Son, Inc.....	SR	10
Maxwell, Jillian.....	SR	33
Nielson, Deputy Brandon/Triche, Deputy Jeremy.....	HCR	1
Orlando, Luke Anthony.....	SR	11
Payne, Pearl.....	HR	13
Poret, Tucker.....	SR	19
Ramirez, Juan A.....	SR	22
University of La. System.....	SR	12
	HR	5
Vizza, Lauren.....	SR	15
Warren, Aaron.....	SR	31
World War I veterans.....	HR	10

Committee Studies

General Motors, former Shreveport plant; RACER Trust; lease agreement.....	HR	6
State correctional facility, infrastructure/equipment/services.....	SR	28
State tax structure/policy.....	SR	27

Committees - Standing/Statutory/Other

Commerce; subcommittee; General Motors, former Shreveport plant; lease.....	HR	6
---	----	---

Condolences & Memorials

Armstrong, former Judge Joan Bernard.....	SR	16
	SCR	4
Bardwell, Stanford O., Jr.....	SCR	2
Blake, Norma Jernigan.....	SR	14
Bollich, Lawrence Charles "Mookie".....	SR	7
Broussard, Weston J.....	HR	12
Denham, Cindy Marie.....	SR	13
Hill, Beatrice Jefferson.....	HR	9
Hilton, Mike.....	HR	2
Kahn, Felicia.....	HR	14
	SR	17
Krauthammer, Charles.....	SCR	7
Lewis, Joseph John, III.....	SR	4
Meaux, Pervis "Pee Wee".....	SR	3
Nielson, Deputy Brandon/Triche, Deputy Jeremy.....	HCR	1
Pryor, Gail Ann Erickson.....	HR	8
Richey, Jessie Valcarcel.....	SR	8

Joint Sessions

Edwards, Gov. John Bel; invitation to address.....	SCR	1
--	-----	---

Law Institute

Expungement fees; study.....	HCR	4
------------------------------	-----	---

Laws

Act 2, 2018 2nd E.S.; sales tax; dealer, definition; repeal.....	HB	13
Act 2, 2018 2nd E.S.; Section 19.A; supplemental funding; 2018-2019 FY.....	HB	7
	HB	6
	HB	5
	HB	1

LEGISLATIVE AFFAIRS (continued)

Laws (continued)

Act 395, 2017 R.S.; state sales tax, rate/exclusion/exemption.	HB	10
	HB	9
	HB	3
	HB	2
	HB	11
Act 5, 2018 2nd E.S.; section 2, effective date; sales tax; dealer.	SB	1
HB #, 2018 3rd E.S.; state sales tax revenue, excess revenue baseline; intent.	HCR	3
Taxation, state; structure/policy study.	SR	27

Laws - Suspension of Laws

R.S. 47:321.1(E); sales tax, state; add'l.	SCR	6
--	-----	---

Procedure

Concurrent resolution, adopted; state sales tax, excess revenue; intent.	HCR	3
--	-----	---

Reports to the Legislature

Constitutional Convention Study Commission.	HCR	2
	HCR	5
	SCR	3
Expungement fees; Law Institute.	HCR	4
Sales Tax Streamlining & Modernization Commission.	HCR	7
Sales tax, state; collections remote dealer; aggregated data.	HR	7
State correctional facility, infrastructure/equipment/services; study.	SR	28
Taxation, state; structure/policy.	SR	27

Senate

Adjournment sine die; governor notice.	SR	35
Adjournment sine die; house notice.	SR	36
Business, ready to transact; governor notice.	SR	2
Business, ready to transact; house notice.	SR	1

MILITARY & VETERANS AFFAIRS

Armed Forces

Installation; thrift shop sale; state sales tax, exemption.	HB	8
	HB	2
	HB	3
	HB	9
	HB	11
	HB	10

Naval vessel construction/overhaul contract sales tax, see Revenue & Taxation: Sales & Use Tax, State - Exemption

Personnel; La. stationed, active duty; out-of-state vehicle purchase, sales tax.	HB	3
	HB	10
	HB	11
	HB	8
	HB	2
	HB	9

National Guard

Troop/asset recall; US-Mexico border.	SR	9
---	----	---

MINERALS, OIL & GAS

Butane & Propane

Farm, commercial/residential use; state sales tax, exemption.	HB	10
	HB	3
	HB	8
	HB	12
	HB	11
	HB	9
Residential use; state sales tax, exemption.	HB	2

Drilling Equipment

Rig, OCS waters use; repair/conversion service; state sales tax, exemption.	HB	8
	HB	10
	HB	11
	HB	3
	HB	9
State sales tax, exemption.	HB	10
	HB	8
	HB	3
	HB	9
	HB	11
	HB	2

Gasohol, see Revenue & Taxation: Sales & Use Tax, State - Exemption

Gasoline, see Revenue & Taxation: Sales & Use Tax, State - Exemption

Oil

Oilfield board, road installation; state sales tax, exemption.	HB	8
	HB	9
	HB	2
	HB	10
	HB	11
	HB	3

Wells

Stripper; severance tax paid; electricity; state sales tax, exemption.	HB	8
	HB	9
	HB	11
	HB	12
	HB	3
	HB	10

MOOR VEHICLES

Dealers

Lease/rental; warranty agreement, w/out charge; state sales tax, exemption.	HB	10
	HB	8
	HB	2
	HB	11
	HB	3
	HB	9
Lease/sale; arm's length transaction; state sales tax, exemption.	HB	10
	HB	2
	HB	12
	HB	8
	HB	11
	HB	9

* Denotes Amendment

MOTOR VEHICLES (continued)

Manufacturers

General Motors, former Shreveport plant; RACER Trust, economic development..	HR	6
Rebate; new vehicle; state sales tax, exemption.....	HB	10
	HB	2
	HB	8
	HB	3
	HB	11
	HB	9

Parts & Equipment

Adaptive driving equipment/modification; state sales tax, exemption.....	HB	10
	HB	3
	HB	12
	HB	2
	HB	8
	HB	9
	HB	11

Trailer, see Revenue & Taxation: Sales Tax, State - Exemption/Truck

Nonprofit organizations, sales tax exclusion/exemption; see Revenue & Taxation: Sales & Use Tax, State - Exclusion; Sales & Use Tax, State - Exemption

OCCUPATIONS & PROFESSIONS

License

Holder; work product, course of business use; state sales tax, exemption.....	HB	3
	HB	10
	HB	8
	HB	2
	HB	11
	HB	9

POSTSECONDARY EDUCATION

Facilities

Domed stadium/baseball; state sales tax, exemption.....	HB	10
	HB	3
	HB	11
	HB	8
	HB	9
	HB	11

Private Institutions

Lease/rental/purchase; state sales tax, exemption.....	HB	10
	HB	8
	HB	2
	HB	11
	HB	9
	HB	3

PROPERTY

Public Property - State

Lease agreement; General Motors, former Shreveport plant; study.....	HR	6
--	----	---

PUBLIC SAFETY & CORRECTIONS

Correctional Facilities

Infrastructure/equipment/services; study.....	SR	28
---	----	----

* Denotes Amendment

PUBLIC UTILITIES

Electric Cooperatives

Fee; corp. income/excise tax, exemption.	HB	12
	HB	11
	HB	3
Fee; excise tax, exemption.	HB	10
	HB	9
	HB	8
	HB	11

RETIREMENT

Finance & Funding

COLA/UAL; state sales tax, excess revenue; LASERS/TRSL; intent.	HCR	3
---	-----	---

REVENUE & TAXATION (See also Governmental Finance)

Corporate Franchise Tax

Law, structure/policy; study.	SR	27
---------------------------------------	----	----

Corporate Income Tax

Law, structure/policy; study.	SR	27
---------------------------------------	----	----

Excise Tax

Exemption; electric cooperative, fees.	HB	3
	HB	10
	HB	9
	HB	11
	HB	8

Individual Income Tax

Law, structure/policy; study.	SR	27
Revenue, threshold; CAFR report; state sales tax, add'l levy; repeal.	HB	10*
	HB	9*

Sales & Use Tax, Local

Act 2, 2018 2nd E.S.; dealer, definition; remote seller; repeal.	HB	13
Act 5, 2018 2nd E.S.; section 2, effective date; dealer, definition; remote seller.	SB	1
Law, structure/policy; remote seller; study.	SR	27
Study; Sales Tax Streamlining & Modernization Commission.	HCR	7

Sales & Use Tax, State

Act 2, 2018 2nd E.S.; dealer, definition; remote seller; repeal.	HB	13
Act 5, 2018 2nd E.S.; section 2, effective date; dealer, definition; remote seller.	SB	1
Additional; R.S. 47:321.1(E); suspension.	SCR	6
Additional; rate, %; base.	HB	8
	HB	2
	HB	11
	HB	3
Additional; rate, %; base; sunset.	HB	10*
	HB	4
Additional; rate, %; base; sunset; levy structure; revenue threshold, repeal.	HB	9*
Collections; remote dealer; aggregated data, report.	HR	7
Credit; automobile, out-of-state purchase; La. stationed military personnel.	HB	10
	HB	9
Credit; out-of-state purchase, other state sales tax payment.	HB	11

* Denotes Amendment

REVENUE & TAXATION (continued)

Sales & Use Tax, State (continued)

Law, structure/policy; remote seller; study.	SR	27
R.S. 47:302; base, expansion; revenue dedication, funds.	HB	12
Refund; Medicare payment item, sale/lease/rental; sales tax paid.	HB	10
	HB	2
	HB	8
	HB	11
	HB	3
	HB	9
Refund; Tax Free Shopping Program; sales tax paid.	HB	9
	HB	8
	HB	3
	HB	11
	HB	10
Revenue, add'l levy; excess revenue baseline; HB #, 3rd E.S.; intent.	HCR	3
Revenue, add'l levy; repeal trigger.	HB	10*
Study; Sales Tax Streamlining & Modernization Commission.	HCR	7

Sales & Use Tax, State - Exclusion

Agricultural commodity; raw product, further processing use.	HB	11
	HB	10
	HB	12
	HB	8
	HB	2
	HB	3
	HB	9
Athletic/entertainment event, elementary/secondary school; admission.	HB	10
	HB	2
	HB	3
	HB	9
	HB	12
	HB	11
Blood bank, nonprofit org.; certain items.	HB	8
	HB	12
	HB	3
	HB	11
	HB	10
	HB	2
	HB	9
Boys State/Girls State of La., Inc.	HB	8
	HB	3
	HB	12
	HB	9
	HB	10
Classroom material/equipment; personal property; private/parochial school.	HB	10
	HB	8
	HB	12
	HB	3
	HB	2
	HB	9
	HB	11

* Denotes Amendment

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exclusion (continued)

Donated good; nonprofit org., person w/ disability/disadvantage employment.	HB	2
	HB	10
	HB	8
	HB	3
	HB	12
	HB	11
	HB	9
Donated toy, later distribution; nonprofit org.	HB	2
	HB	8
	HB	9
	HB	10
	HB	11
	HB	3
Electricity, chlor-alkai manufacturing processes.	HB	2
	HB	9
	HB	3
	HB	10
	HB	11
	HB	8
Factory built home.	HB	8
	HB	2
	HB	11
	HB	12
	HB	3
	HB	10
	HB	9
Farm product, direct use.	HB	10
	HB	8
	HB	2
	HB	3
	HB	11
Food bank, sale/donation.	HB	10
	HB	8
	HB	2
	HB	11
	HB	12
	HB	3
	HB	9
Generally; enumerated items; applicability.	HB	3
	HB	11
	HB	9
	HB	8
	HB	12
Generally; enumerated items; applicability; sunset.	HB	10
Hospital, free care; sale/lease/rental/service.	HB	8
	HB	10
	HB	3
	HB	2
	HB	12
	HB	11
	HB	9

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exclusion (continued)

Isolated/occasional sale, nonbusiness.	HB	10
	HB	3
	HB	2
	HB	8
	HB	12
	HB	11
	HB	9
Medical device/appliance, certain items.	HB	10
	HB	2
	HB	3
	HB	8
	HB	9
	HB	11
News publication printing, free distribution..	HB	8
	HB	11
	HB	10
	HB	3
	HB	9
Room rental; nonprofit camp/retreat facility/homeless shelter..	HB	10
	HB	8
	HB	2
	HB	11
	HB	3
	HB	12
	HB	9
School; certain items.	HB	10
	HB	3
	HB	2
	HB	8
	HB	9
<i>Tax free shopping program, see Sales & Use Tax, State/Refund</i>		
United States govt. agency/purchase.	HB	12
	HB	11
	HB	3
	HB	10
	HB	2
	HB	8
	HB	9
Vessel, size threshold; La. built; material/supply, foreign/interstate commerce. ...	HB	10
	HB	2
	HB	11
	HB	12
	HB	3
	HB	9
Volunteer fire department, equipment.	HB	10
	HB	8
	HB	2
	HB	11
	HB	9
	HB	12

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption

Advertising business, service.	HB	10
	HB	2
	HB	11
	HB	3
	HB	9
	HB	8
Aircraft, La. assembly; out-of-state purchase/delivery.	HB	10
	HB	8
	HB	11
	HB	3
	HB	9
	HB	2*
Aircraft, out-of-state; surface preparation/painting/coating.	HB	8
	HB	2
	HB	12
	HB	3
	HB	9
	HB	10
Automobile; sale/lease, arm's length transaction.	HB	10
	HB	2
	HB	8
	HB	12
	HB	11
	HB	9
Business utility; manufacturing.	HB	9
	HB	3
	HB	2
	HB	12
	HB	11
	HB	10
	HB	8
Butane/propane/liquified petroleum gas/diesel fuel; farm use, commercial farmer. .	HB	10
	HB	9
	HB	12
	HB	3
	HB	11
	HB	8
Butane/propane/liquified petroleum gas; private residential use.	HB	8
	HB	3
	HB	2
	HB	12
	HB	9
	HB	11
Coin, numismatic; bullion, coin/ingot form.	HB	8
	HB	3
	HB	9
	HB	11
	HB	10
Construction, permanent ground attachment.	HB	11
	HB	10
	HB	2
	HB	8
	HB	3
	HB	9

* Denotes Amendment

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Council on aging, parish.	HB	10
	HB	8
	HB	2
	HB	11
	HB	12
	HB	3
	HB	9
Crane/related equipment, w/ operator.	HB	10
	HB	8
	HB	2
	HB	11
	HB	3
	HB	9
Crawfish/catfish production material.	HB	10
	HB	8
	HB	2
	HB	11
	HB	12
	HB	3
	HB	9
Dental device/material, prescribed.	HB	10
	HB	8
	HB	3
	HB	2
	HB	9
	HB	11
	HB	12
Domed stadium/baseball facility, publicly owned.	HB	9
	HB	3
	HB	11
	HB	10
	HB	8
Drilling equipment, re-lease/re-rental; oil/gas/minerals.	HB	10
	HB	8
	HB	2*
	HB	3
	HB	9
	HB	11
Drilling rig, OCS waters use; component part.	HB	8
	HB	2
	HB	3
	HB	9
	HB	10
Electricity; manufacturing, raw agricultural product.	HB	11
Fair/festival; admission/parking fee; nonprofit org.	HB	10
	HB	8
	HB	3
	HB	2
	HB	12
	HB	9
	HB	11

* Denotes Amendment

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Farm equipment, above cost threshold; farmer/agricultural facility use.....	HB	10
	HB	8
	HB	2
	HB	11
	HB	12
	HB	3
	HB	9
Farm equipment; poultry production.....	HB	10
	HB	8
	HB	2
	HB	12
	HB	11
	HB	3
	HB	9
Farm product/fertilizer/container/seed/feed/pesticide.....	HB	8
	HB	10
	HB	2
	HB	2
	HB	12
	HB	11
	HB	3
	HB	9
Fishing vessel/supply/fuel/lubricant/repair, commercial fishermen.....	HB	10
	HB	8
	HB	3
	HB	2
	HB	12
	HB	9
	HB	11
Food item; school lunch/breakfast program, private school.....	HB	10
	HB	8
	HB	2
	HB	11
	HB	9
	HB	3
Food, home consumption/prescription drug/residential utility.....	HB	9
	HB	3
	HB	11
	HB	10
	HB	2
	HB	12
	HB	8
Funeral directing service.....	HB	10
	HB	8
	HB	2
	HB	11
	HB	3
	HB	9
Gasohol.....	HB	8
	HB	2
	HB	3
	HB	9
	HB	11
	HB	10

* Denotes Amendment

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Gasoline/diesel/motor fuel, excise tax levy.	HB	3
	HB	11
	HB	10
	HB	2
	HB	12
	HB	8
	HB	9
Generally; enumerated items; applicability.	HB	8
	HB	3
	HB	11
	HB	9
Generally; enumerated items; applicability; fund, dedication.	HB	12
Generally; enumerated items; applicability; sunset.	HB	10
Human tissue transplant.	HB	11
	HB	10
	HB	8
	HB	12
	HB	3
	HB	9
Installation, tangible personal property; separate charge.	HB	11
	HB	10
	HB	2
	HB	8
	HB	9
	HB	3
Interstate commerce, import/export.	HB	10
	HB	8
	HB	2
	HB	12
	HB	11
	HB	3
	HB	9
Little Theater org., entertainment admission.	HB	10
	HB	3
	HB	2
	HB	12
	HB	9
	HB	8
	HB	11
Livestock, public sale.	HB	10
	HB	8
	HB	2
	HB	12
	HB	11
	HB	3
	HB	9
Machinery/equipment; manufacturing.	HB	8
	HB	12
	HB	3
	HB	9
	HB	11
	HB	10

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Machinery/equipment; public utility, PSC/New Orleans City regulated.	HB	8
	HB	9
	HB	3
	HB	11
	HB	10
Meals, educational/medical/mental institution; educational/religious/medical org. .	HB	10
	HB	8
	HB	3
	HB	2
	HB	12
	HB	9
	HB	8
	HB	11
Medical device/appliance, certain items.	HB	10
	HB	8
	HB	3
	HB	12
	HB	2
	HB	9
	HB	11
Motor vehicle dealer, lease/rental agreement; warranty agreement; w/out charge. . .	HB	10
	HB	8
	HB	2
	HB	11
	HB	3
	HB	9
Motor vehicle, new; manufacturer rebate.	HB	10
	HB	2
	HB	8
	HB	3
	HB	9
	HB	11
Motor vehicle, out-of-state purchase; La. stationed military personnel.	HB	10
	HB	3
	HB	2
	HB	8
	HB	11
	HB	9
Motor vehicle; adaptive driving equipment/modification.	HB	10
	HB	8
	HB	3
	HB	2
	HB	12
	HB	9
	HB	11
Naval vessel, US; construction/overhaul contract.	HB	11
	HB	10
	HB	2
	HB	8
	HB	12
	HB	3
	HB	9

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Nonprofit org.; blind person, training/funding.	HB	10
	HB	3
	HB	2
	HB	9
	HB	11
Nonprofit org.; event sponsorship, admission/parking fee/sales.	HB	10
	HB	3
	HB	2
	HB	12
	HB	9
	HB	8
	HB	11
Nonprofit org.; musical performance; admission.	HB	10
	HB	3
	HB	2
	HB	12
	HB	9
	HB	8
	HB	11
Oilfield board, road installation.	HB	11
	HB	10
	HB	2
	HB	8
	HB	3
	HB	9
Paper/wood manufacturer.; loggers; process materials.	HB	8
	HB	3
	HB	9
	HB	11
	HB	10
Pharmaceutical sample; health care provider, w/out charge.	HB	8
	HB	2
	HB	3
	HB	9
	HB	11
	HB	10
Pharmaceutical; livestock administration, agricultural purpose.	HB	10
	HB	8
	HB	2
	HB	11
	HB	12
	HB	3
	HB	9
Postsecondary educational institution, private; lease/rental/purchase.	HB	10
	HB	2
	HB	8
	HB	11
	HB	9
	HB	3

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Radiation therapy treatment center; capital equipment/software.	HB	10
	HB	8
	HB	3
	HB	2
	HB	12
	HB	9
	HB	11
Rail, rolling stock/ties; piggyback trailer; freight car.	HB	10
	HB	2
	HB	3
	HB	8
	HB	12
	HB	9
	HB	11
Raw material, processing for retail sale.	HB	10
	HB	8
	HB	2
	HB	12
	HB	11
	HB	3
	HB	9
Repair service, tangible personal property; out-of-state delivery.	HB	8
	HB	9
	HB	3
	HB	11
	HB	10
Sheltered workshop, persons w/ intellectual disabilities; DC&FS licensed.	HB	8
	HB	2
	HB	3
	HB	9
	HB	11
	HB	10
SNAP/WIC Programs; benefits.	HB	10
	HB	3
	HB	2
	HB	8
	HB	11
	HB	9
State entity/political subdivision purchase.	HB	10
	HB	8
	HB	2
	HB	12
	HB	3
	HB	9
Steam, produced; raw agricultural product manufacturing.	HB	9
	HB	3
	HB	9
	HB	11
	HB	2
	HB	10
	HB	8

* Denotes Amendment

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Stock/bond/note/obligation/security..	HB	3
	HB	10
	HB	8
	HB	2
	HB	11
	HB	9
Stripper well, severance tax paid; electricity.	HB	8
	HB	12
	HB	3
	HB	9
	HB	11
	HB	10
Tangible personal property; 1st use, out-of-state.	HB	10
	HB	2
	HB	8
	HB	3
	HB	9
Thrift shop sale, military installation.	HB	8
	HB	2
	HB	3
	HB	9
	HB	11
	HB	10
Trade-in property, new purchase.	HB	3
	HB	10
	HB	2
	HB	8
	HB	12
	HB	11
	HB	9
Truck/trailer, interstate commerce use.	HB	10
	HB	8
	HB	2
	HB	12
	HB	11
	HB	3
	HB	9
Vending machine, coin-operated; resale item.	HB	10
	HB	2
	HB	8
	HB	11
	HB	9
	HB	3
Vessel; beyond state territorial limits, minerals production.	HB	8
	HB	11
	HB	10
Work product, course of business use; licensed occupation/profession.	HB	8
	HB	2
	HB	11
	HB	9
	HB	10
	HB	3

* Denotes Amendment

REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)

Youth serving org., congressionally chartered; food item.	HB	11
	HB	10
	HB	2
	HB	8
	HB	12
	HB	9

Tax Free Shopping Program, see Sales & Use Tax, State/Refund

Taxes

Law, expenditures/structure/policy; study.	SR	27
--	----	----

SOCIAL SERVICES (See also Exceptional Persons)

Aging, councils on; see Revenue & Taxation: Sales & Use Tax, State- Exemption/Council

Child Welfare Services

Women, Children & Families (WIC) Prog.; benefits; state sales tax, exemption. . .	HB	3
	HB	10
	HB	2
	HB	8
	HB	9
	HB	11

Homeless

Shelter; room rental; state sales tax, exclusion.	HB	10
	HB	8
	HB	2
	HB	11
	HB	12
	HB	3
	HB	9

SNAP (Supplemental Nutrition Assistance Program)

Benefits, purchase; state sales tax, exemption.	HB	10
	HB	3
	HB	2
	HB	8
	HB	11
	HB	9

SPECIAL DISTRICTS & AUTHORITIES

Stadium & Exposition District, Louisiana

Domed stadium; state sales tax, exemption.	HB	9
	HB	2
	HB	3
	HB	11
	HB	10
	HB	8

Tax Increment Financing Districts

Sales tax, state; add'l revenue.	HB	9
--	----	---

STATE GOVERNMENT

Constitution

Convention; call; Study Commission; creation.	SCR	3
	HCR	2
	HCR	5

Special Days, Weeks & Months

Veterans Day.	HR	10
-----------------------	----	----

* Denotes Amendment

TRANSPORTATION

Aircraft & Aviation

Aircraft, La. assembly; out-of-state purchase/delivery; state sales tax, exemption.	HB	8
	HB	2*
	HB	3
	HB	3
	HB	9
	HB	11
	HB	10
Aircraft, out-of-state; surface preparation/painting/coating; state sales tax.	HB	8
	HB	2
	HB	12
	HB	9
	HB	3
	HB	10

Railroads

Rolling stock/ties; piggyback trailer; freight car; state sales tax, exemption.	HB	10
	HB	2
	HB	3
	HB	8
	HB	9
	HB	11

WATER & WATERWAYS

Boats/Ships/Vessels

Louisiana built, size threshold; foreign/interstate commerce; state sales tax.	HB	10
	HB	2
	HB	12
	HB	11
	HB	3
	HB	9
OCS waters; minerals production; state sales tax, exemption.	HB	2
	HB	8
	HB	3
	HB	9
	HB	11
	HB	10

WILDLIFE & FISHERIES

Aquaculture

Crawfish/catfish production material; state sales tax, exemption.	HB	10
	HB	8
	HB	2
	HB	11
	HB	12
	HB	3
	HB	9

Fishermen - Commercial

Vessel/supply/lubricant/fuel/repair purchase; state sales tax, exemption.	HB	10
	HB	8
	HB	3
	HB	2
	HB	12
	HB	9
	HB	11

* Denotes Amendment