

Subject Index

**Third Extraordinary Session
2024**

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

SUBJECT HEADINGS

Administration	Energy
Agriculture & Forestry	Government Finance
Appropriations	Health
Children, Juveniles & Minors	Legislative Affairs
Civil Law & Procedure	Minerals, Oil & Gas
Commerce	Motor Vehicles
Communications & Information Technology	Municipal & Parochial Affairs
Constitutional Amendments	Nonprofit Organizations
Contracts	Property
Courts	Retirement
Crimes & Criminal Procedure	Revenue & Taxation
Education	State Government
Elections	

ABBREVIATIONS

& and	LDOE Louisiana Department of Education
acct. account	LDR Louisiana Department of Revenue
add'l additional	MFP Minimum Foundation Program (formula)
CDBG Community Development Block Grant	mfr. manufacturer
co. company	OCS Outer Continental Shelf
corp. corporation	org. organization
COVID-19 Coronavirus disease 19	PIE Prison Industry Enhancement Certification Program
dept. department	R&D Research & development
FY Fiscal Year	REC Revenue Estimating Conference
gov'g governing	regs. regulations
govt. government	TRSL Teachers' Retirement System of Louisiana
info information	UAL Unfunded accrued liability
IRC Internal Revenue Code	yr./yrs. year/years
La. Louisiana	
LaDOTD Department of Transportation & Development	

SUBJECT INDEX
Third Extraordinary Session
2024

- A -

ADMINISTRATION

Administrative Law Division

Motion, continuance/time extension; legislator/employee. ACT 19

Procedure

Rules/regs.; Mineral & Energy Board; mineral lease, state lands. ACT 17

AGRICULTURE & FORESTRY

Farmers & Farming

Inputs/machinery/equipment; sales tax, state/local; exemption. ACT 11

APPROPRIATIONS

Supplemental Appropriations

2024-2025 FY; secretary of state/LDOE. ACT 7

- C -

CHILDREN, JUVENILES & MINORS

Juveniles

Delinquent; adult prosecution, criminal offense. ACT 3

CIVIL LAW & PROCEDURE

Motions

Continuance/time extension; legislator/employee. ACT 19

COMMERCE (See also Revenue & Taxation)

Board of Commerce & Industry

Tax exemption, contract; corp. franchise tax. ACT 6

Tax exemption, contract; new/renewal, sunset. ACT 5

ACT 11

COMMUNICATIONS & INFORMATION TECHNOLOGY

Newspapers

Sales tax, state/local; exclusion/exemption. ACT 10

Technology

Digital product/service; sales tax, state/local. ACT 10

CONSTITUTIONAL AMENDMENTS

Courts

Supreme Court; discipline, out-of-state attorney. ACT 2

Crimes & Criminal Procedure

Juvenile; criminal offense, adult prosecution. ACT 3

CONSTITUTIONAL AMENDMENTS (continued)

Government Finance

Article VII, revenue & finance; revision... ACT 1

Judges

Vacancy/new judgeship; election date. ACT 4

Legislative Affairs

Procedure; juvenile criminal offense; transfer, adult prosecution... ACT 3

Revenue & Taxation

Article VII, revenue & finance; revision... ACT 1

CONTRACTS

Interagency Contracts

Revenue Dept./LaDOTD; sales tax, state; aviation fuel. ACT 15

COURTS

District Courts

Felony/immovable property. ACT 2

Judges

Vacancy/new judgeship; election date. ACT 4

Supreme Court

Discipline, out-of-state attorney; unethical practice. ACT 2

Trial Courts

Limited/specialized. ACT 2

CRIMES & CRIMINAL PROCEDURE

Motions

Continuance/time extension; legislator/employee... ACT 19

EDUCATION (See also Appropriations: Supplemental Appropriations)

School Finance

Teacher salary; TRSL; UAL payment, employer net savings; MFP formula. ACT 1

ACT 8

Textbooks & Materials

Sales tax, state/local; exemption. ACT 11

- E -

ELECTIONS

Special Elections

Constitutional amendments... ACT 9

ENERGY

Department of Energy & Natural Resources

Oilfield Site Restoration Commission, abolition/function transfer. ACT 16

- G -

GOVERNMENT FINANCE (See also Appropriations; Revenue & Taxation)

Appropriation Procedure

Government growth limit, 2026-2027 FY... ACT 1

GOVERNMENT FINANCE (continued)

Budgetary Control

Fee/civil fine, board/dept./agency; vote.	ACT	1
Individual income tax, rate decrease trigger; growth factor, prior year.	ACT	11
Mineral revenue, revision.	ACT	1
	ACT	13

Budgeting Procedure

Government growth limit.	ACT	1
	ACT	14
Sales tax; aviation fuel; revenue estimate, REC; LaDOTD/LDR agreement.	ACT	15

Federal Funds

Oil field/wells; orphan; site restoration; oversight.	ACT	16
Revenue, OCS energy production; Coastal Protection & Restoration Fund.	ACT	1

Local Funds

Severance tax; remittance, parish gov'g authority; increase/decrease/maximum.	ACT	1
---	-----	---

Public Trusts

Permanent; Millennium/Unclaimed Property/designated; status change.	ACT	1
---	-----	---

Special Treasury Funds & Accounts (see also Budgetary Control)

Agricultural & Seafood Products Support Fund, repeal.	ACT	1
Artificial Reef Development Fund; constitution, repeal; program fund.	ACT	1
Artificial Reef Development Fund; technical change; report; inshore fisheries; %.	ACT	13
Budget Stabilization Fund; revision.	ACT	1
Budget Stabilization Fund; revision; unencumbered/unexpended monies.	ACT	13
Coastal Protection & Restoration Fund; mineral revenue/dedication.	ACT	13
Coastal Protection & Restoration Fund; mineral/OCS/securitization revenue.	ACT	1
Education Excellence Fund, repeal; balance transfer, TRSL.	ACT	1
Education Quality Trust Fund, repeal.	ACT	13
Education Quality Trust Fund, repeal; balance transfer, TRSL.	ACT	1
Education Support Fund, repeal; balance transfer, TRSL.	ACT	1
Generally; permanent trust/program fund; creation/designation, vote.	ACT	1
Louisiana Fund; constitution, repeal; program fund.	ACT	1
Louisiana Fund; unencumbered/unexpended monies; report.	ACT	13
Megaprojects Leverage Fund.	ACT	13
Millennium Trust; subfunds; investment; report.	ACT	13
Millennium Trust; tobacco settlement proceeds, subfunds; permanent trust.	ACT	1
Mineral Revenue Audit & Settlement Fund; repeal; balance transfer.	ACT	13
	ACT	1
Oil Spill Contingency Fund; constitution, repeal; program fund.	ACT	1
Oil Spill Contingency Fund; revision.	ACT	13
Oilfield Site Restoration Fund; admin.; revenue/dedication; report.	ACT	16
Oilfield Site Restoration Fund; constitution, repeal; program fund.	ACT	1
Oilfield Site Restoration Fund; unencumbered/unexpended monies; report.	ACT	13
Quality Education Support Fund, repeal.	ACT	13
Quality Education Support Fund, repeal; TRSL, UAL payment; balance transfer.	ACT	1
Revenue Stabilization Trust Fund; name; dedication; repeal.	ACT	13
Revenue Stabilization Trust Fund; repeal; balance transfer.	ACT	1
Transportation Trust Fund; mineral revenue; motor vehicles sales tax.	ACT	13
Transportation Trust Fund; trust fund; revision.	ACT	1
Unclaimed Property Permanent Trust Fund; investment.	ACT	13
Unclaimed Property Permanent Trust Fund; permanent trust fund.	ACT	1
Wildlife & Fisheries Conservation Fund; constitution, repeal; program fund.	ACT	1

Special Treasury Funds & Accounts - Creation

Local Revenue Fund.	ACT	13
	ACT	1

- H -

HEALTH

Drugs, Prescription

Sales tax, state/local; exemption. ACT 11

Medical Devices & Appliances

Sales tax, state/local; exemption. ACT 11

- L -

LEGISLATIVE AFFAIRS

Employees

Litigation/adjudication; motion, continuance/time extension. ACT 19

House Clerk

Litigation/adjudication; motion, continuance/time extension. ACT 19

Legislators

Litigation/adjudication; motion, continuance/time extension. ACT 19

Powers & Duties

Power to tax, revision. ACT 1

Procedure

Ad valorem tax, credit/deduction/exclusion/exemption; even yr./vote. ACT 1

Fee/civil fine, board/dept./agency; vote. ACT 1

Juvenile criminal offense; transfer, adult prosecution. ACT 3

Reports to the Legislature

Millennium Trust; La. Fund; treasury funds/accounts, Law Institute study. ACT 13

New business, in-state operation. ACT 5

Sales tax, state; aviation fuel; estimate; revenue. ACT 15

Senate

Business, ready to transact; governor notice. SR 2

Business, ready to transact; house notice. SR 1

Senate Secretary

Litigation/adjudication; motion, continuance/time extension. ACT 19

Sessions

Joint; Landry, Gov. Jeff; invitation to address. SCR 1

- M -

MINERALS, OIL & GAS

Leases

Lands, state. ACT 17

Mineral Rights

Royalties, minimum; school board lease. ACT 17

Wells

Oil/gas; ad valorem tax, fair market value. ACT 1

Oil; orphan; site restoration; trust acct.; funding/fees/oversight; report. ACT 16

MOTOR VEHICLES

License Plates

Antique motor vehicle/motorcycle; fee; sales tax, state/local. ACT 11

MUNICIPAL & PAROCHIAL AFFAIRS

Ordinances

Sales tax, existing levy; local govt. authority. ACT 1

- N -

NONPROFIT ORGANIZATIONS

Organizations

Purchase/cultural event sale; sales tax, state/local; exemption. ACT 11

Religious Organizations

Ad valorem tax, exemption. ACT 1

- P -

PROPERTY

Mineral lease, see Minerals, Oil & Gas: Leases

Privileges & Liens

Immovable property; ad valorem tax/imposition, collection. ACT 1

Seizure & Sale

Tax sale; administration; lien/privilege. ACT 1

- R -

RETIREMENT

State Employees' Retirement System

Unfunded accrued liability; mineral revenue, repeal. ACT 13

Unfunded accrued liability; nonrecurring revenue, repeal. ACT 1

Teachers' Retirement System of Louisiana

Funds repeal, balance transfer; amortization base; teacher compensation. ACT 1

Unfunded accrued liability; employer contribution, payment; net savings. ACT 8

Unfunded accrued liability; mineral revenue, repeal. ACT 13

Unfunded accrued liability; nonrecurring revenue, repeal. ACT 1

REVENUE & TAXATION (See also Government Finance)

Ad Valorem Tax

Assessment level, revision. ACT 1

ACT 12

Credit/deduction/exclusion/exemption; even yr.; enactment/change, vote. ACT 1

Millage rate, fixed; reappraisal/valuation. ACT 12

Millage rate, fixed; reappraisal/valuation; repeal. ACT 1

Ad Valorem Tax - Assessment

Classification; public service property, rail road co.; business inventory. ACT 1

Classification; revision. ACT 12

Valuation; business inventory; fair market value adjustment. ACT 12

Valuation; oil & gas well. ACT 1

Ad Valorem Tax - Exemption

Business inventory, optional; parish, state payment. ACT 1

ACT 12

Enactment, yr. ACT 1

Generally, enumerated items. ACT 1

ACT 12

Nonprofit org., religious purpose. ACT 1

REVENUE & TAXATION (continued)

Ad Valorem Tax - Exemption - Homestead

Generally, revision. ACT 12

Corporate Franchise Tax (see also Tax Credits)

Apportionment Program, repeal. ACT 5

Repeal. ACT 6

Corporate Income Tax (see also Tax Credits)

Apportionment, %; movable property, foreign trade zone. ACT 5

Apportionment, single sales factor; program, repeal. ACT 5

Credit; bone marrow donor expense, repeal. ACT 5

Credit; Citizens Property Insurance Corp. assessment, repeal. ACT 5

Credit; donation/sale; technology equipment, educational institution; repeal. ACT 5

Credit; employment; new job creation; repeal. ACT 5

Credit; employment; nonviolent ex-offender; repeal. ACT 5

Credit; employment; re-entrant job; repeal. ACT 5

Credit; employment; re-entrant job; work release; corp. franchise tax. ACT 6

Credit; employment; re-entrant job; work release; sunset. ACT 5

ACT 11

Credit; public works contractor, employee health insurance; repeal. ACT 5

Deduction; bonus depreciation/amortization, property/R&D. ACT 5

Deduction; disallowed expenses, IRC Section 280C. ACT 5

Deduction; federal gross income. ACT 5

Deduction; federal tax paid. ACT 1

Rate; flat. ACT 5

Rate; flat; S corp./flow-through entity, partnership. ACT 11

Creation of New Taxes & Fees

Fees, enactment; vote. ACT 1

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

Deduction; bonus depreciation/amortization, property/R&D. ACT 11

Deduction; federal tax paid. ACT 1

Rate; flat. ACT 11

Fees

Change, vote. ACT 1

Fuels Tax, Special

Revenue, Transportation Trust Fund. ACT 1

Gasoline & Diesel Tax

Revenue, Transportation Trust Fund. ACT 1

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

Credit/deduction/exemption/exclusion, enumerated items; repeal. ACT 11

Credit/deduction; dependent. ACT 11

Credit; ad valorem tax paid; inventory/natural gas. ACT 11

Credit; Citizens Property Insurance Corp. assessment; repeal. ACT 5

ACT 11

Credit; donation/sale; technology equipment, educational institution; repeal. ACT 5

Credit; employment; new job creation; repeal. ACT 5

Credit; employment; nonviolent ex-offender; repeal. ACT 5

Credit; military servicemember; hunting/fishing license fee; repeal. ACT 11

Credit; school readiness; child care, expenses/staff; economic benefit. ACT 5

Deduction; adoption; infant, private; child/youth, foster care. ACT 11

Deduction; bonus depreciation/amortization, property/R&D. ACT 11

Deduction; capital gains; repeal. ACT 11

Deduction; federal income tax; cap/excess itemized deduction. ACT 11

Deduction; federal tax paid. ACT 1

Deduction; standard. ACT 11

Deduction; standard; add'l, age 65 yrs./older. ACT 1

REVENUE & TAXATION (continued)

Individual Income Tax (continued)

Exemption; combined personal, repeal; blind, definition. ACT 11
Exemption; digital nomad. ACT 11
Exemption; retirement/disability income; increase. ACT 11
Rate, decrease trigger. ACT 11
Rate, flat; joint return. ACT 11
Rate, maximum; decrease. ACT 1

Insurance Premium Tax

Credit; New Markets Jobs, economic benefit. ACT 5

Local Taxes

Levy; severance/income/inheritance/motor fuel. ACT 1

Motor Vehicle License Tax

Revenue; dedication, Transportation Trust Fund. ACT 1

Rebates (see also specific tax)

Competitive Projects Payroll Incentive Program, repeal. ACT 5
Corporate Headquarters Relocation, repeal. ACT 5
Enterprise zone, sunset. ACT 11
ACT 5
Quality Jobs Program, sunset. ACT 5
ACT 11

Sales & Use Tax, Local

Bundled transaction, taxable. ACT 11
Collection; central commission; dealer compensation; report, transactions. ACT 11
Collection; central commission; single parish collector. ACT 1
Credit/exclusion/rebate/refund, new; enactment. ACT 1
Exclusion; custom computer software; newspaper. ACT 10
Exclusion; funeral directing services. ACT 11
Exclusion; generally, digital product. ACT 10
Exclusion; generally, enumerated items; repeal. ACT 11
Exclusion; intergovernmental/govt. transaction. ACT 11
Exclusion; school/educational material. ACT 11
Levy; prescription drug. ACT 1
Motor vehicle, retail sale. ACT 11
Rebate; fiber-optic cable; data center facility equipment. ACT 11
Rebate; motor vehicle; purchase/modification, orthopedic disability. ACT 11
Service, taxable. ACT 11
Service/product, digital; taxable. ACT 10
Transaction, sourcing rules. ACT 11
Uniform Local Sales Tax Board, membership; authority; change, vote. ACT 1

Sales & Use Tax, Local - Exemption

Agricultural inputs/machinery/equipment. ACT 11
Bible/song book/literature, religious instruction class. ACT 11
Computer software/info service/digital product, business/healthcare use. ACT 10
Data center facility equipment. ACT 11
Diaper/feminine hygiene product, personal use. ACT 11
Digital product; financial institution; health care facility/provider; insurance co. ACT 1
Generally, digital product. ACT 10
Generally, enumerated items; repeal. ACT 11
Generally, services. ACT 11
Intergovernmental/govt. transaction. ACT 11
Manufacturing machinery/equipment, optional. ACT 11
Medical device/equipment/prescription drug. ACT 11
New enactment. ACT 1
Nonprofit org.; purchase/cultural event sale. ACT 11
Raw materials, further processing. ACT 11
School/educational material. ACT 11

REVENUE & TAXATION (continued)

Sales & Use Tax, State

Aviation fuel; revenue estimate, REC; LaDOTD/LDR agreement.	ACT	15
Bundled transaction, taxable.	ACT	11
Collection; central commission; dealer compensation; report, transactions.	ACT	11
Credit/exclusion/rebate/refund, new enactment.	ACT	1
Digital product/service, taxable.	ACT	10
Exclusion; custom computer software; newspaper.	ACT	10
Exclusion; funeral directing services.	ACT	11
Exclusion; generally, digital product.	ACT	10
Exclusion; generally, enumerated items; repeal.	ACT	11
Exclusion; intergovernmental/govt. transaction.	ACT	11
Exclusion; motion picture production.	ACT	5
Exclusion; school/educational material.	ACT	11
Levy, R.S. 47:321.1; add'l.	ACT	11
Levy, R.S. 47:331(A); rate, increase.	ACT	11
Rebate; fiber-optic cable; data center facility equipment.	ACT	11
Refund; construction material; Housing Area Development Law; repeal.	ACT	11
Service, taxable.	ACT	11
Telecommunications/cable/video service, taxable.	ACT	11
Transaction, sourcing rules.	ACT	11

Sales & Use Tax, State - Exemption

Agricultural inputs/machinery/equipment.	ACT	11
Bible/song book/literature, religious instruction class.	ACT	11
Computer software/info service/digital product, business/healthcare use.	ACT	10
Data center facility equipment.	ACT	11
Diaper/feminine hygiene product, personal use.	ACT	11
Generally, digital product.	ACT	10
Generally, enumerated items; repeal.	ACT	11
Generally, services.	ACT	11
Intergovernmental/govt. transaction.	ACT	11
Manufacturing machinery/equipment.	ACT	11
Medical device/equipment/prescription drug.	ACT	11
New enactment.	ACT	1
Nonprofit org.; purchase/cultural event sale.	ACT	11
Prescription drug.	ACT	1
Raw materials, further processing.	ACT	11
School/educational material.	ACT	11
Tax Free Shopping Program, repeal.	ACT	11

Sales & Use Tax, Tourism Promotion District

R.S. 47:331(A); revenue.	ACT	11
----------------------------------	-----	----

Severance Tax

Brine.	ACT	1
Oil/gas; horizontal well, exemption; definitions/documentation.	ACT	18
Revision; remittance, parish gov'g authority; increase/decrease/maximum.	ACT	1

State Taxes (usually see specific tax)

Tax exemption/exclusion/deduction/credit/rebate, increase/enactment.	ACT	1
--	-----	---

Tax Credits (usually see specific tax)

Alcohol license fee; restaurant/bar, COVID-19; repeal.	ACT	5
Alternative fuel use, vehicle conversion; repeal.	ACT	5
Angel Investor; corp. franchise tax, repeal.	ACT	6
Angel Investor; sunset.	ACT	11
	ACT	5
Apparel purchase, PIE contractor; corp. franchise tax, repeal.	ACT	6
Apparel purchase, PIE contractor; repeal.	ACT	5
Apprenticeship; corp. franchise tax, repeal.	ACT	6
Atchafalaya Trace Heritage Area Development Zone, repeal.	ACT	5

REVENUE & TAXATION (continued)

Tax Credits (continued)

Brownfields Investor, repeal.	ACT	5
Cane River heritage, repeal.	ACT	5
Community Development Financial Institution, repeal.	ACT	5
Digital interactive media & software; corp. franchise tax, repeal.	ACT	6
Digital interactive media & software; economic benefit study.	ACT	5
Donation; immovable property, public school; corp. franchise tax, repeal.	ACT	6
Donation; immovable property, public school; economic benefit study.	ACT	5
Donation; material/equipment/instructor, training program; repeal.	ACT	5
Economic development corp.; bond issuance expense; corp. franchise tax, repeal.	ACT	6
Economic development corp.; bond issuance expense; economic benefit study.	ACT	5
Employer, modernization; corp. franchise tax, repeal.	ACT	6
Employer, modernization; sunset.	ACT	5
	ACT	11
Enterprise zone; corp. franchise tax, repeal.	ACT	6
Enterprise zone; sunset.	ACT	5
	ACT	11
Green jobs industries, repeal.	ACT	5
Historic structure rehabilitation, commercial; cap.	ACT	5
Historic structure rehabilitation, commercial; cap; rules.	ACT	11
Historic structure rehabilitation, commercial; corp. franchise tax, repeal.	ACT	6
Inventory; ad valorem tax paid; corp. franchise tax, C-corp.	ACT	11
Inventory; ad valorem tax paid; corp. franchise tax, repeal.	ACT	6
Inventory; ad valorem tax paid; corp. franchise/income tax.	ACT	5
Louisiana Import, repeal.	ACT	5
Low-income housing, repeal.	ACT	5
Mentor-Protégé, repeal.	ACT	5
Milk producer; corp. franchise tax, repeal.	ACT	6
Milk producer; economic benefit study.	ACT	5
Motion picture production, cap.	ACT	5
	ACT	11
New markets, repeal.	ACT	5
Playground/park, CDBG qualified; donation; corp. franchise tax, repeal.	ACT	6
Playground/park, CDBG qualified; donation; economic benefit study.	ACT	5
Ports of La., repeal.	ACT	5
Ports of La.; corp. franchise tax, repeal.	ACT	6
Recycling equipment, new; industrial waste service contract.	ACT	5
Recycling equipment, new; industrial waste service contract; corp. franchise tax.	ACT	6
Research & development; cap.	ACT	11
Research & development; cap/economic benefit study.	ACT	5
Research & development; corp. franchise tax, repeal.	ACT	6
School readiness; child care; business supported/provider; corp. franchise tax.	ACT	6
School readiness; child care; business supported/provider; economic benefit study.	ACT	5
Solar energy, residential construction; repeal.	ACT	5
Sound recording investor, sunset.	ACT	5
	ACT	11
Technology Commercialization, repeal.	ACT	5
Telephone co.; ad valorem tax paid; corp. franchise tax, repeal.	ACT	6
Telephone co.; ad valorem tax paid; economic benefit study.	ACT	5
Urban Revitalization, repeal.	ACT	5
Vessel, OCS waters; ad valorem tax paid; corp. franchise tax, repeal.	ACT	6
Youth jobs; employment, disadvantaged recipient; corp. franchise tax, repeal.	ACT	6

REVENUE & TAXATION (continued)

Tax Exemptions (usually see specific tax)

Antique airplane/aircraft.	ACT	11
Atchafalaya Trace Heritage Area Development Zone, repeal.	ACT	5
Capital Companies Program, repeal.	ACT	5
Community Development Financial Institution, repeal.	ACT	5
Headquarters/warehouse/distribution/mfr.; corp. franchise tax.	ACT	6
Headquarters/warehouse/distribution/mfr.; new/renewal contract, sunset.	ACT	5
	ACT	11
University research & development park, repeal.	ACT	5
Urban Revitalization, repeal.	ACT	5

Taxes (usually see specific tax)

Exemption/exclusion/deduction/credit/rebate, enactment/increase; vote.	ACT	1
--	-----	---

Tobacco Tax

Cigarette; minimum rate; repeal.	ACT	1
--	-----	---

- S -

STATE GOVERNMENT

Agencies

Fee/fine, enactment/increase; vote.	ACT	1
---	-----	---

Boards & Commissions

Fee/fine, enactment/increase; vote.	ACT	1
---	-----	---

Constitution

Amendments; special election.	ACT	9
---------------------------------------	-----	---