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The original instrument was prepared by Alan Miller. The following digest, which does not constitute a part of the legislative instrument, was prepared by James Benton.

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SCR 96 Engrossed

DIGEST  
2018 Regular Session

Allain

Requests the LSU Center for Energy Studies, the LSU Public Administration Institute, and the Louisiana Tax Institute to analyze mineral revenues, taxes, and exemptions in Louisiana and to submit a written report of its findings to the legislature.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Replaces the Louisiana State Law Institute with the Louisiana Tax Institute as one of the entities to analyze mineral revenues, taxes, and exemption in Louisiana and to submit a written report of its findings to the legislature.
2. Provides for the creation of an equitable system of severance tax exemption for all wells.