

CONFERENCE COMMITTEE REPORT

HB 596

2019 Regular Session

Stefanski

June 6, 2019

To the Honorable Speaker and Members of the House of Representatives and the Honorable President and Members of the Senate.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning House Bill No. 596 by Representative Stefanski, recommend the following concerning the Reengrossed bill:

1. That the set of Senate Floor Amendments proposed by Senator Fanin (#3134) and adopted by the Senate on June 2, 2019, be rejected.
2. That the following amendment to the reengrossed bill be adopted:

AMENDMENT NO. 1

On page 2, line 2, after "Agriculture" and before the comma "," insert "and Forestry"

Respectfully submitted,

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Representative John Stefanski

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Senator Jean-Paul J. Morrell

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Representative Neil C. Abramson

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Senator R. L. Bret Allain

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Representative Phillip DeVillier

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Senator Troy Carter

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

**CONFERENCE COMMITTEE REPORT DIGEST**

**HB 596**

**2019 Regular Session**

**Stefanski**

**Keyword and oneliner of the instrument as it left the House**

TAX/SALES-USE-EXEMPT: Defines a commercial farmer for purposes of certain sales and use tax exemptions

**Report rejects Senate amendments which would have:**

1. Removed the requirement in proposed law that a landowner be a party to a joint venture in order to qualify.
2. Changed the documentation a landowner must submit to the Dept. of Revenue from submission of documentation of the joint venture or a report of farm income and expenses, including proof of lease to submission of documentation showing active participation in the farming operation or report of farm income and expenses on a federal tax form.

**Report amends the bill to:**

1. Make a technical correction.

**Digest of the bill as proposed by the Conference Committee**

Present law provides for sales and use exemptions and exclusions for certain agricultural inputs for commercial farmers who produce food or commodities at a profit and file their farm income and expenses on federal tax forms.

Proposed law retains present law and expands the definition of commercial farmer to include a landowner who is determined by the Dept. of Revenue to be a party to a joint venture and who leases land to a commercial farmer, as defined by present law.

Proposed law requires the Dept. of Revenue to make a determination of whether a landowner qualifies as a commercial farmer. Requires the landowner to submit documentation of the joint venture or the report of farm income and expenses, including proof of lease income, from the joint venture on a federal tax form to the secretary of the Dept. of Revenue.

Effective July 1, 2019

(Amends R.S. 47:301(30))