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**SENATE FLOOR AMENDMENTS**

2021 Regular Session

Amendments proposed by Senators Ward, Peacock and Cathey to Reengrossed House Bill No. 514 by Representative Magee

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1 AMENDMENT NO. 1

2 Delete Senate Committee Amendment No.2 proposed by the Senate Committee on Revenue  
3 and Fiscal Affairs and adopted by the Senate on May 11, 2021.

4 AMENDMENT NO. 2

5 On page 1, line 2, after "R.S. 47:301(10)(ii)" insert a comma "," and insert "321(P)(110),  
6 321.1(G), the introductory paragraph of (I), and (J)," and after "R.S. 47:301.3" insert "  
7 302(BB)(114), and 321(R),"

8 AMENDMENT NO. 3

9 On page 1, at the end of line 2, after "R.S. 51:1286(E)," insert "and to repeal R.S. 47:321.1  
10 (E),"

11 AMENDMENT NO. 4

12 On page 1, line 4, after "therapeutic use;" insert "to provide relative to levy state sales and  
13 use tax on manufacturing utilities; to provide for an exemption from state sales and use tax  
14 on manufacturing utilities"

15 AMENDMENT NO. 5

16 On page 1, line 5, after "marijuana;" and before "to provide" insert "to phase-in a dedication  
17 of the temporary state sales and use tax to the Transportation Trust Fund; to eliminate the  
18 sunset date of the temporary tax; to provide for the use of the dedicated monies;"

19 AMENDMENT NO. 6

20 On page 1, line 8 after "R.S. 47:301(10)(ii)" delete "is" and insert a comma "," and insert  
21 "321(P)(110), 321.1(G), the introductory paragraph of (I), and (J)," and after "R.S. 47:301.3"  
22 insert ", 302(BB)(114), and 321(R) are"

23 AMENDMENT NO. 7

24 On page 1, line 9, delete "is"

25 AMENDMENT NO. 8

26 On page 2, between lines 15 and 16, insert:

27 "(2) Twenty-five percent shall be deposited into the Louisiana Early  
28 Childhood Education Fund as provided for in R.S. 17:407.30.

29 (3) Twenty-five percent shall be deposited into the Louisiana Public  
30 Defender Fund as provided for in R.S. 15:167.

31 §302. Imposition of tax

32 \* \* \*

33 BB. Notwithstanding any other provision of law to the contrary, including  
34 but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,  
35 through June 30, 2025, there shall be no exemptions and no exclusions to the tax  
36 levied pursuant to the provisions of this Section, except for the retail sale, use,  
37 consumption, distribution, or storage for use or consumption of the following:

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(114) Steam, water, electric power or energy, natural gas, or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h), that are used predominately and directly in the actual manufacturing process by a manufacturer which has been assigned a North American Industry Classification System Code within manufacturing Sector 31-33 or Sector 22 as published by the United States Bureau of the Census.

\* \* \*

§321. Imposition of tax

\* \* \*

P. Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2018, through June 30, 2025, there shall be no exemptions and no exclusions to the tax levied pursuant to the provisions of this Section, except for the retail sale, use, consumption, distribution, or storage for use or consumption of the following:

\* \* \*

(110) The sale or use of steam, water, electric power or energy, natural gas, or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h), except as otherwise provided in Subsection R of this Section.

\* \* \*

R. (1) Notwithstanding any other provision of law to the contrary, including but not limited to any contrary provisions of this Chapter, beginning July 1, 2021, the tax imposed by this Section shall be imposed on the sale or use of manufacturing utilities as follows:

(a) For taxable periods beginning July 1, 2021 through June 30, 2022, the sales price shall be one hundred percent.

(b) For taxable periods beginning July 1, 2022 through June 30, 2023, the sales price shall be reduced by ten percent.

(c) For taxable periods beginning July 1, 2023 through June 30, 2024, the sales price shall be reduced by twenty percent.

(d) For taxable periods beginning July 1, 2024 through June 30, 2025, the sales price shall be reduced by thirty percent.

(e) For taxable periods beginning July 1, 2025 through June 30, 2026, the sales price shall be reduced by forty percent.

(f) For taxable periods beginning July 1, 2026 through June 30, 2027, the sales price shall be reduced by fifty percent.

(g) For taxable periods beginning July 1, 2027 through June 30, 2028, the sales price shall be reduced by sixty percent.

(h) For taxable periods beginning July 1, 2028 through June 30, 2029, the sales price shall be reduced by seventy percent.

(i) For taxable periods beginning July 1, 2029 through June 30, 2030, the sales price shall be reduced by eighty percent.

(j) For taxable periods beginning July 1, 2030 through June 30, 2031, the sales price shall be reduced by ninety percent.

(k) Beginning July 1, 2031, the sale of manufacturing utilities shall be exempt from the tax imposed by this Section.

(2) For purposes of this Subsection, "manufacturing utilities" means steam, water, electric power or energy, natural gas, or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d), (g), and (h), that are used predominately and directly in the actual manufacturing process by a manufacturer which has been assigned a North American Industry Classification System Code within manufacturing Sector 31-33 or Sector 22 as published by the United States Bureau of the Census.

(3) The secretary of the Department of Revenue may adopt rules and regulations in order to administer the provisions of this Subsection.

(4) The avails of the tax collected pursuant to this Subsection shall be dedicated to the Construction Subfund of the Transportation Trust Fund"

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§321.1. Imposition of tax

\* \* \*

1 G. ~~The~~ (1) Except as provided in Paragraph (2) of this Subsection, the avails of the  
2 tax collected ~~under~~ pursuant to this Section shall be deposited ~~immediately~~ into the state  
3 treasury, and; after compliance with the requirements of Article VII, Section 9(B) of the  
4 Constitution of Louisiana, the state treasurer shall pay the remainder of the monies into the  
5 state general fund.

6 (2)(a) Notwithstanding any provision of law to the contrary, beginning July 1, 2022,  
7 the avails of the tax collected pursuant to this Section shall be deposited into the state  
8 treasury, and after compliance with the requirements of Article VII, Section 9(B) of the  
9 Constitution of Louisiana, the state treasurer shall deposit a portion of the remainder of the  
10 monies into the Construction Subfund of the Transportation Trust Fund as provided for in  
11 Article VII, Section 27(B)(2) of the Constitution of Louisiana as follows:

12 (i) Beginning July 1, 2022, through June 30, 2023, the avails of thirty-three percent  
13 of the forty-five one hundredths of the tax.

14 (ii) Beginning July 1, 2023, through June 30, 2024, the avails of sixty-six percent of  
15 the forty-five one hundredths of the tax.

16 (iii) Beginning July 1, 2024, through June 30, 2025, the avails of one hundred  
17 percent of the forty-five one hundredths of the tax.

18 (b) The Department of Transportation and Development shall utilize up to seventy-  
19 five percent of the monies as follows:

20 (i) In conjunction with innovative financing opportunities and on highway priority  
21 program projects classified as mega projects pursuant to the Department of Transportation  
22 and Development's definition of mega projects. The following mega projects shall be  
23 prioritized by the secretary of the Department of Transportation and Development and  
24 constructed in accordance with each project's completed and federally mandated  
25 environmental process and requirements.

26 (aa) Replacement of the I-10 Calcasieu River bridge and I-10 improvements from the  
27 I-210 interchange west of the river to the I-210 interchange east of the river.

28 (bb) Upgrades to US 90 to interstate standards from the I-10 and I-49 interchange  
29 from Lafayette to New Orleans.

30 (cc) A new Mississippi River Bridge at Baton Rouge with freeway-level connections  
31 from I-10 west of Baton Rouge to I-10 east of Baton Rouge.

32 (dd) Upgrades to I-49 North where I-49 is not yet upgraded; and

33 (ii) For cash managed capacity projects included in the highway priority program  
34 pursuant to the Department of Transportation and Development's definition of capacity  
35 projects, including but not limited to the following:

36 (aa) Widening of I-12 to six lanes and associated improvements where I-12 is not yet  
37 upgraded from Baton Rouge to the Mississippi state line.

38 (bb) Widening of Vancil Road from I-20 to Highway 80, Wallace Dean Road from  
39 I-20 to Arkansas Road, and East Kentucky Avenue in Ruston from Highway 167 to Highway  
40 33; the replacement of aged timber bridges, completion of Highway 33 to Highway 80;  
41 adding paved shoulders and passing lanes from Farmville to Oak Grove on Highway 2, and  
42 LA 15 at the Ouachita Parish Line to LA 33; realign LA 15 from US 80 to Arkansas Road;  
43 adding a sixth lane on Hwy 165 beginning on Highway 15 to Highway 2.

44 (cc) Alexandria-Pineville Beltway Segments E, F, G, H, and I from LA 28 East to  
45 LA 28 West.

46 (c) The Department of Transportation and Development shall utilize up to twenty-  
47 five percent of the remaining monies on highway and bridge preservation projects included  
48 in the highway priority program pursuant to the Department of Transportation and  
49 Development's definition of highway and bridge preservation projects.

50 \* \* \*

51 I. Notwithstanding any other provision of law to the contrary, including but not  
52 limited to any contrary provisions of this Chapter, beginning July 1, 2018, ~~through June 30,~~  
53 ~~2025~~, there shall be no exemptions and no exclusions to the tax levied pursuant to the  
54 provisions of this Section, except for the retail sale, use, consumption, distribution, or  
55 storage for use or consumption of the following:

56 \* \* \*

57 J. The provisions of Subsection I of this Section shall supercede and control to the  
58 extent of conflict with any other provision of law beginning July 1, 2018, ~~through June 30,~~  
59 ~~2025~~."

1 AMENDMENT NO. 9

2 On page 2, after line 27, insert the following:

3 "Section 3. R.S. 47:321.1(E) is hereby repealed."

4 AMENDMENT NO. 10

5 On page 3, line 1, change "3" to "4"