

**SENATE COMMITTEE AMENDMENTS**

2021 Regular Session

Amendments proposed by Senate Committee on Finance to Reengrossed House Bill No. 514  
by Representative Magee

1 AMENDMENT NO. 1

2 Delete Senate Floor Amendment Nos. 2, 5, 6, and 8 proposed by Senators Ward, Peacock,  
3 and Cathey and adopted by the Senate on May 27, 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 302(DD),"

8 AMENDMENT NO. 3

9 On page 1, line 5, after "marijuana;" and before "to provide" insert "to eliminate the sunset  
10 date of the temporary state sales and use tax and dedicate the monies to the Construction  
11 Subfund of the Transportation Trust Fund; to provide for the projects to be funded from the  
12 Construction Subfund;"

13 AMENDMENT NO. 4

14 On page 1, line 8 after "R.S. 47:301(10)(ii)" delete "is" and insert a comma "," and insert  
15 "321(P)(110), 321.1(G), the introductory paragraph of (I), and (J) are" and after "R.S.  
16 47:301.3" insert ", 302(BB)(114), and 321(DD) are"

17 AMENDMENT NO. 5

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

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

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

23 §302. Imposition of tax

24 \* \* \*

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

31 \* \* \*

32 (114) Beginning July 1, 2022, steam, water, electric power or energy,  
33 natural gas, or energy sources as provided in R.S. 47:305(D)(1)(b), (c), (d),  
34 (g), and (h), that are used predominately and directly in the actual  
35 manufacturing process by a manufacturer which has been assigned a North  
36 American Industry Classification System Code within manufacturing Sector  
37 31-33 or Sector 22 as published by the United States Bureau of the Census,  
38 except as otherwise provided in Subsection R of this Section.

39 \* \* \*

40 DD. (1) Notwithstanding any other provision of law to the contrary,  
41 including but not limited to any contrary provisions of this Chapter,  
42 beginning July 1, 2022, the tax imposed by this Section shall be imposed on  
43 the sale or use of manufacturing utilities as follows:

1 (a) For taxable periods beginning July 1, 2022 through June 30, 2023,  
2 the sales price or cost price shall be reduced by fifty percent.

3 (b) For taxable periods beginning July 1, 2023 through June 30, 2024,  
4 the sales price or cost price shall be reduced by fifty-five percent.

5 (c) For taxable periods beginning July 1, 2024 through June 30, 2025,  
6 the sales price or cost price shall be reduced by sixty percent.

7 (d) For taxable periods beginning July 1, 2025 through June 30, 2026,  
8 the sales price or cost price shall be reduced by sixty-five percent.

9 (e) For taxable periods beginning July 1, 2026 through June 30, 2027,  
10 the sales price or cost price shall be reduced by seventy percent.

11 (f) For taxable periods beginning July 1, 2027 through June 30, 2028,  
12 the sales price or cost price shall be reduced by seventy-five percent.

13 (g) For taxable periods beginning July 1, 2028 through June 30, 2029,  
14 the sales price or cost price shall be reduced by eighty percent.

15 (h) For taxable periods beginning July 1, 2029 through June 30, 2030,  
16 the sales price or cost price shall be reduced by eighty-five percent.

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

19 (j) For taxable periods beginning July 1, 2031 through June 30, 2032,  
20 the sales price or cost price shall be reduced by ninety-five percent.

21 (k) Beginning July 1, 2032, the sale or use of manufacturing utilities  
22 shall be exempt from the tax imposed by this Section.

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

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

32 (4) The avails of the tax collected pursuant to this Subsection shall be  
33 dedicated to the Construction Subfund of the Transportation Trust Fund as  
34 provided for in Article VII, Section 27(B)(2) of the Constitution of  
35 Louisiana.

36 \* \* \*  
37 §321.1. Imposition of tax  
38 \* \* \*

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

45 (2)(a) Notwithstanding any provision of law to the contrary,  
46 beginning July 1, 2025, the avails of the tax collected pursuant to this Section  
47 shall be deposited into the state treasury, and after compliance with the  
48 requirements of Article VII, Section 9(B) of the Constitution of Louisiana,  
49 the state treasurer shall deposit a portion of the remainder of the monies into  
50 the Construction Subfund of the Transportation Trust Fund as provided for  
51 in Article VII, Section 27(B)(2) of the Constitution of Louisiana.

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

54 (i) In conjunction with innovative financing opportunities and on  
55 highway priority program projects classified as mega projects pursuant to the  
56 Department of Transportation and Development's definition of mega  
57 projects. The following mega projects shall be prioritized by the secretary of  
58 the Department of Transportation and Development and constructed in  
59 accordance with each project's completed and federally mandated  
60 environmental process and requirements.

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

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

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

9 (dd) Upgrades to I-49 North where I-49 is not yet upgraded; and  
10 (ii) For cash managed capacity projects included in the highway  
11 priority program pursuant to the Department of Transportation and  
12 Development's definition of capacity projects, including but not limited to the  
13 following:

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

17 (bb) Widening of Vancil Road from I-20 to Highway 80, Wallace  
18 Dean Road from I-20 to Arkansas Road, and East Kentucky Avenue in  
19 Ruston from Highway 167 to Highway 33; the replacement of aged timber  
20 bridges, completion of Highway 33 to Highway 80; adding paved shoulders  
21 and passing lanes from Farmerville to Oak Grove on Highway 2, and LA 15  
22 at the Ouachita Parish Line to LA 33; realign LA 15 from US 80 to Arkansas  
23 Road; adding a sixth lane on Hwy 165 beginning on Highway 15 to Highway  
24 2.

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

27 (c) The Department of Transportation and Development shall utilize  
28 up to twenty-five percent of the remaining monies on highway and bridge  
29 preservation projects included in the highway priority program pursuant to  
30 the Department of Transportation and Development's definition of highway  
31 and bridge preservation projects.

32 \* \* \*

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

39 \* \* \*

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