
SENATE FLOOR AMENDMENTS

2022 Regular Session

Amendments proposed by Senator Morris to Engrossed Senate Bill No. 151 by Senator Pope

1 AMENDMENT NO. 1

2 On page 1, line 4, after "Industry;" insert "to provide for different exemption percentages
3 based on the amount of total capital expenditure;"

4 AMENDMENT NO. 2

5 On page 1, line 5, after "entities;" insert "to provide for confidentiality;"

6 AMENDMENT NO. 3

7 On page 2, line 6, change "five" to "ten"

8 AMENDMENT NO. 4

9 On page 2, delete lines 9 through 16 and insert:

10 **"(2)(a) The approval process for an exemption or renewal shall**
11 **be as provided in rules promulgated by the Board of Commerce and**
12 **Industry or in an executive order issued by the governor.**

13 **(b)Except as provided in Subsubparagraph (c) of this**
14 **Subparagraph:**

15 **(i) No exemption shall exceed eighty percent of the ad valorem**
16 **taxes that would otherwise be owed when the total capital expenditure**
17 **for the establishment is four hundred million dollars or less.**

18 **(ii) No exemption shall exceed eighty-five percent of the ad**
19 **valorem taxes that would otherwise be owed when the total capital**
20 **expenditure for the establishment is greater than four hundred million**
21 **dollars but no more than one billion dollars.**

22 **(iii) No exemption shall exceed ninety-three percent of the ad**
23 **valorem taxes that would otherwise be owed when the total capital**
24 **expenditure for the establishment is greater than one billion dollars.**

25 **(vi) The capital expenditure amounts in this Subsubparagraph**
26 **shall be increased each July first, beginning in 2025, by an amount equal**
27 **to the average annual increase in the Consumer Price Index for all**
28 **urban consumers, as published by the United States Department of**
29 **Labor, for the previous calendar year, as calculated and adopted by the**
30 **Revenue Estimating Conference.**

31 **(c) The parish governing authority, school board, sheriff, and if**
32 **applicable, the municipal government wherein the exemption or renewal**
33 **is sought may authorize an exemption of up to one hundred percent of**
34 **the ad valorem taxes that would otherwise be owed. The approval or**
35 **denial by a tax recipient body of this exemption or renewal shall be**
36 **effective only against the portion of the millage attributable to that**
37 **body.**

38 AMENDMENT NO. 5

39 On page 2, line 17, change "(c)" to "(d)"

40 AMENDMENT NO. 6

41 On page 2, line 20, change "(d)" to "(e)"

1 AMENDMENT NO. 7

2 On page 2, line 21, change "jobs or" to "jobs,"

3 AMENDMENT NO. 8

4 On page 2, line 22, after "jobs" insert ", or is necessary to retain an establishment that
5 would otherwise permanently shut down or locate in another state"

6 AMENDMENT NO. 9

7 On page 2, line 23, change "(e)" to "(f)"

8 AMENDMENT NO. 10

9 On page 2, line 26, delete "five" and insert "ten"

10 AMENDMENT NO. 11

11 On page 3, between lines 8 and 9, insert:

12 "(5) Information that is provided in an application for an
13 exemption pursuant to this Paragraph that describes the specific
14 processes or business activities to be conducted or the equipment or
15 other property to be located on the establishment for which the
16 exemption is sought is confidential and not subject to disclosure by the
17 Board of Commerce and Industry or any local tax recipient body."

18 AMENDMENT NO. 12

19 On page 3, delete lines 16 through 20, and insert:

20 "Do you support an amendment to prohibit exempting industrial
21 manufacturers from local property taxes unless the exemption results
22 in job creation or retention or is required to retain the manufacturing
23 facility in this state; to limit the maximum industrial property tax
24 exemption the Board of Commerce and Industry can grant based on
25 the total capital expended on the project; and to authorize affected
26 local governing authorities to grant an additional industrial property
27 tax exemption of up to one hundred percent?"