
HOUSE COMMITTEE AMENDMENTS

2024 Third Extraordinary Session

Amendments proposed by House Committee on Appropriations to Engrossed House Bill No. 7 by Representative Emerson

1 AMENDMENT NO. 1

2 On page 4, at the beginning of line 18, change "R.S. 47:305(C)" to "R.S. 47:305(C)(1)"

3 AMENDMENT NO. 2

4 On page 5, line 1, after "B." and before "sales" delete "The" and insert "Beginning July 1,
5 2025, the"

6 AMENDMENT NO. 3

7 On page 5, line 2, after "drugs." and before "No" insert "C."

8 AMENDMENT NO. 4

9 On page 5, delete lines 5 and 6 in their entirety and insert the following:

10 "D. Notwithstanding the provisions of Article VI, Section 29 of this
11 constitution, the sales and use tax levied by a political subdivision shall apply to any
12 sale at retail, use, lease,"

13 AMENDMENT NO. 5

14 On page 6, delete lines 27 through 29 in their entirety and on page 7 delete lines 1 through
15 3 in their entirety and insert the following:

16 "Taxes collected on behalf of a taxing authority shall be held in trust and shall not
17 be commingled with state monies nor be considered state money or state funds for
18 purposes of Section 13 of this Article. The avails of taxes collected shall be the
19 property of the taxing authority which imposed the tax and shall be remitted to such
20 taxing authority within thirty days of receipt."

21 AMENDMENT NO. 6

22 On page 8, line 13, after "occurs." delete the remainder of the line in its entirety and delete
23 line 14 in its entirety and insert the following:

24 "The legislature may, by law, do any of the following:
25 (1) Increase or decrease the proportion of tax avails to be remitted for any
26 of the severance taxes pursuant to the provisions of this Paragraph.
27 (2) Establish an annual maximum that may be remitted pursuant to the
28 provisions of this Paragraph for any of the severance taxes."

29 AMENDMENT NO. 7

30 On page 17, delete lines 21 through 29 in their entirety and on page 18, delete lines 1
31 through 21 in their entirety and insert the following:

32 "(C) Expenditure ~~Limit.~~ and Government Growth Limits. (1) Expenditure
33 Limit. (a) The legislature shall provide for the determination of an expenditure limit
34 for each fiscal year to be established during the first quarter of the calendar year for
35 the next fiscal year. However, the expenditure limit for the 1991-1992 Fiscal Year

1 shall be the actual appropriations from the state general fund and dedicated funds for
 2 that year except funds allocated by Article VII, Section 4, Paragraphs (D) and (E).
 3 For subsequent fiscal years, the limit shall not exceed the expenditure limit for the
 4 current fiscal year plus an amount equal to that limit times a positive growth factor.
 5 The growth factor is the average annual percentage rate of change of personal
 6 income for Louisiana as defined and reported by the United States Department of
 7 Commerce for the three calendar years prior to the fiscal year for which the limit is
 8 calculated.

9 ~~(2)~~ (b) The expenditure limit may be changed in any fiscal year by a
 10 favorable vote of two-thirds of the elected members of each house. Any such change
 11 in the expenditure limit shall be approved by passage of a specific legislative
 12 instrument which clearly states the intent to change the limit.

13 ~~(3)~~ (c) Beginning with the 1995-1996 Fiscal Year, the expenditure limit shall
 14 be determined in accordance with the provisions of Paragraph (J) of this Section.
 15 The redetermination of the expenditure limit for each fiscal year from the 1991-1992
 16 Fiscal Year through the 1994-1995 Fiscal Year shall only be used in computing the
 17 expenditure limit for the 1995-1996 Fiscal Year and shall not affect the expenditure
 18 limit already computed in accordance with this Paragraph for such fiscal years.

19 ~~(4)~~ The provisions of this Paragraph shall not apply to or affect funds
 20 allocated by Article VII, Section 4, Paragraphs (D) and (E).

21 (2) Government Growth Limit. (a) Beginning with a limit for the 2025-
 22 2026 fiscal year, there shall be a limit for each fiscal year above which appropriation
 23 of recurring revenue from the state general fund and dedicated funds can only be
 24 made for the purposes provided in this Subparagraph. Such limit shall be known as
 25 the Government Growth Limit and shall be established by the Revenue Estimating
 26 Conference no later than the first quarter of the calendar year for the next fiscal year.
 27 The legislature shall establish procedures by law for the calculation of such limit.

28 (b) Notwithstanding any provision of this Subparagraph, if the Government
 29 Growth Limit calculated for any fiscal year exceeds the expenditure limit calculated
 30 for the same fiscal year, the Government Growth Limit shall be set equal to the
 31 expenditure limit. If the legislature alters the expenditure limit in a fiscal year and
 32 the resulting limit is lower than the Government Growth Limit for that fiscal year,
 33 the Government Growth Limit for that fiscal year shall automatically be lowered to
 34 equal the limit set by the legislature for the expenditure limit.

35 (c) Recurring revenue amounts recognized in the official forecast above the
 36 Government Growth Limit and below the expenditure limit may be appropriated
 37 only for nonrecurring expenses. For the purposes of this Item, the term
 38 "nonrecurring expense" means an expense that is not of a continuing or recurring
 39 character and that in the normal course of administration is not expected to be
 40 necessary in approximately the same amounts each year.

41 (d) The limit calculated pursuant to the provisions of this Subparagraph shall
 42 not apply to the appropriation of funds from the Budget Stabilization Fund
 43 incorporated into the official forecast for the current fiscal year.

44 (e) A Government Growth Limit may be changed by a favorable vote of
 45 two-thirds of the elected members of each house of the legislature if each of the
 46 growth factors for any of the three fiscal years immediately preceding the year to be
 47 changed was two and one-half percent or less. Any change in the Government
 48 Growth Limit authorized by this Subsubparagraph shall be approved by passage of
 49 a specific legislative instrument which clearly states the intent to change the limit.

50 (3) The provisions of this Paragraph shall not apply to or affect funds
 51 allocated by Article VII, Section 8, Paragraphs (B) and (C)."

52 AMENDMENT NO. 8

53 On page 21, delete lines 6 through 9 in their entirety and insert the following:

54 (E) Balanced Budget. Appropriations by the legislature from the state
 55 general fund and dedicated funds for any fiscal year year, except funds allocated by
 56 Article VII, Section 4, Paragraphs (D) and (E) Section 8, Paragraphs (B) and (C),

1 shall not exceed the official forecast in effect at the time the appropriations are made.
 2 Appropriations of recurring revenue from the state general fund and dedicated funds,
 3 shall comply with the provisions of Subparagraph (C)(2) of this Section.

4 AMENDMENT NO. 9

5 On page 23, line 26, change "41" to "42"

6 AMENDMENT NO. 10

7 On page 26, delete line 24 in its entirety and insert "treasury a special trust fund known as
 8 the Transportation Trust Fund ("the trust"

9 AMENDMENT NO. 11

10 On page 28, line 18, after "shall be" delete the remainder of the line in its entirety and delete
 11 lines 19 and 20 in their entirety and insert "calculated as provided by law. Unencumbered
 12 and unexpended"

13 AMENDMENT NO. 12

14 On page 31, line 7, after "portion of the" and before "of a" delete "principle" and insert
 15 "principal"

16 AMENDMENT NO. 13

17 On page 31, line 11, after "portion of the" and before "and may" delete "principle" and insert
 18 "principal"

19 AMENDMENT NO. 14

20 On page 48, line 3, after "trust" and before "for purposes" delete "principle" and insert
 21 "principal"

22 AMENDMENT NO. 15

23 On page 65, at the beginning of line 3, delete "the effective date of this Section." and insert
 24 "December 23, 1987."

25 AMENDMENT NO. 16

26 On page 65, line 8, after "legislature after" and before "shall be" delete "the effective date
 27 of this Section," and insert "December 23, 1987,"

28 AMENDMENT NO. 17

29 On page 66, line 8, after "Conference" insert a period "." and delete the remainder of the line
 30 in its entirety

31 AMENDMENT NO. 18

32 On page 66, at the beginning of line 10, change "Section 14(D)." to "Section 14, Paragraphs
 33 (C) and (D)."

34 AMENDMENT NO. 19

35 On page 72, line 2, after "property" and before "by" delete "owed" and insert a comma ","
 36 followed by "excluding land, owned"

1 AMENDMENT NO. 20

2 On page 82, at the end of line 18, insert "However, no measure legislating with regard to ad
 3 valorem tax exemptions, exclusions, deductions, or credits shall be introduced or enacted
 4 during a regular session held in an even-numbered year."

5 AMENDMENT NO. 21

6 On page 95, between lines 24 and 25, insert the following:

7 "§36. Ad valorem tax; Business inventory tax exemption prohibition
 8 Section 36. Notwithstanding any provision of this constitution to the
 9 contrary, the legislature shall not enact any law mandating any taxing authority to
 10 exempt business inventory from ad valorem tax. For purposes of this Section,
 11 "business inventory" means the aggregate of those items of tangible personal
 12 property that are held for sale in the ordinary course of business, are currently in the
 13 process of production for subsequent sale, or are to physically become a part of the
 14 production of such goods."

15 AMENDMENT NO. 22

16 On page 95, at the beginning of line 25, change "§36." to "§37."

17 AMENDMENT NO. 23

18 On page 95, at the beginning of line 26, change "Section 36." to "Section 37."

19 AMENDMENT NO. 24

20 On page 96, at the beginning of line 8, change "§37." to "§38."

21 AMENDMENT NO. 25

22 On page 96, at the beginning of line 9, change "Section 37." to "Section 38."

23 AMENDMENT NO. 26

24 On page 98, at the beginning of line 3, change "§38." to "§39."

25 AMENDMENT NO. 27

26 On page 98, at the beginning of line 4, change "Section 38." to "Section 39."

27 AMENDMENT NO. 28

28 On page 98, at the beginning of line 12, change "§39." to "§40."

29 AMENDMENT NO. 29

30 On page 98, at the beginning of line 13, change "Section 39." to "Section 40."

31 AMENDMENT NO. 30

32 On page 101, at the beginning of line 14, change "§40." to "§41."

33 AMENDMENT NO. 31

34 On page 101, at the beginning of line 15, change "Section 40." to "Section 41."

1 AMENDMENT NO. 322 On page 106, at the beginning of line 9, change "§41." to "§42."3 AMENDMENT NO. 334 On page 106, at the beginning of line 10, change "Section 41." to "Section 42."5 AMENDMENT NO. 346 On page 108, line 9, after "4.1," and before "and 10-A" delete "10.1 through 10.16," and
7 insert "10.1 through 10.3, 10.5 through 10.9, 10.11 through 10.16,"8 AMENDMENT NO. 35

9 On page 109, between lines 2 and 3, insert the following:

10 "Section 5. Within two weeks of the effective date of this Act, the Department of
11 Education shall coordinate with the Department of Treasury to certify amounts maintained
12 in the Education Excellence Fund held to the credit of a political subdivision or school.
13 Notwithstanding any provision of this Act or law to the contrary, including Act 4 of the 2024
14 regular session of the legislature, the department shall, within three weeks of the effective
15 date of this Act, withdraw an amount equal to the aggregate balances certified pursuant to
16 the provisions of this Section and prior to the end of fiscal year 2024-2025 remit to each
17 entity its certified amount. Notwithstanding any provision of this constitution or law to the
18 contrary, monies withdrawn from the treasury pursuant to the provisions of this Section may
19 be held in an escrow account at a fiscal agent bank, as defined by law, until expended.

20 Section 6. Within two weeks of the effective date of this Act, the State Board of
21 Elementary and Secondary Education and the Board of Regents shall each coordinate with
22 the Department of Treasury to certify amounts maintained in the Louisiana Quality
23 Education Support Fund held to the agency's credit within the fund. Notwithstanding any
24 provision of this Act or law to the contrary, including Act 4 of the 2024 regular session of
25 the legislature, each such agency shall, within three weeks of the effective date of this Act,
26 withdraw an amount from the fund equal to its certified balance. Notwithstanding any
27 provision of this constitution or law to the contrary, monies withdrawn from the treasury
28 pursuant to the provisions of this Section may be held in an escrow account at a fiscal agent
29 bank, as defined by law, until expended.

30 Section 7.(A) Notwithstanding any provision of this Act to the contrary, any transfer
31 to the Teachers' Retirement System of Louisiana pursuant to the provisions of this Act shall
32 be net of amounts needed to satisfy the requirements Sections 5 and 6 of this Act and
33 amounts needed to satisfy current year appropriations from the following funds:

- 34 (1) Louisiana Education Quality Trust Fund.
- 35 (2) Louisiana Quality Education Support Fund.
- 36 (3) Education Excellence Fund.

37 (B) Unexpended monies in each of the funds listed in Paragraph (A) of this Section
38 shall be transferred to the state general fund on July 1, 2025. No appropriation from any
39 such fund from the current fiscal year shall be carried forward to next fiscal year.

40 Section 8. Notwithstanding any provision of law to the contrary, after the effective
41 date of this Act, unless or until directed otherwise by law the treasurer shall deposit into the
42 state general fund any monies that would have been deposited in or credited to the following
43 funds:

- 44 (A) Louisiana Education Quality Trust Fund.
- 45 (B) Louisiana Quality Education Support Fund.
- 46 (C) Mineral Revenue Audit and Settlement Fund.
- 47 (D) Education Excellence Fund."

48 AMENDMENT NO. 36

49 On page 109, at the beginning of line 3, change "Section 5." to "Section 9."

1 AMENDMENT NO. 37

2 On page 109, at the beginning of line 6, change "Section 6.(A)" to "Section 10.(A)"

3 AMENDMENT NO. 38

4 On page 109, at the beginning of line 23, delete "tax liability," and insert "tax liability;"

5 AMENDMENT NO. 39

6 On page 109, line 24, after "taxation by" and before "repeal" delete "law," and insert "law;"

7 AMENDMENT NO. 40

8 On page 110, line 2, after "constitution;" delete the remainder of the line in its entirety and
9 at the beginning of line 3 delete "is calculated;" and insert "to restrict the legislature's ability
10 to appropriate certain funds in certain circumstances;"

11 AMENDMENT NO. 41

12 On page 110, at the end of line 5, change "41)" to "42)"

13 AMENDMENT NO. 42

14 On page 110, at the beginning of line 23, delete "tax liability," and insert "tax liability;"

15 AMENDMENT NO. 43

16 On page 110, line 24, after "taxation by" and before "repeal" delete "law," and insert "law;"

17 AMENDMENT NO. 44

18 On page 111, line 2, after "constitution;" delete the remainder of the line in its entirety and
19 at the beginning of line 3 delete "is calculated;" and insert "to restrict the legislature's ability
20 to appropriate certain funds in certain circumstances;"

21 AMENDMENT NO. 45

22 On page 111, at the end of line 6, change "41)" to "42)"