

2015 Regular Session

SENATE BILL NO. 234

BY SENATOR DONAHUE

TAX/TAXATION. Makes certain food businesses and any retail business except grocery stores and pharmacies with a certain number of employees ineligible for Enterprise Zone contracts. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 51:1787(B)(3)(b), relative to incentive credits and rebates; to
3 limit the eligibility for Enterprise Zone contracts; and to provide for related matters.

4 Be it enacted by the Legislature of Louisiana:

5 Section 1. R.S. 51:1787(B)(3)(b) is hereby amended and reenacted to read as
6 follows:

7 §1787. Incentives

8 * * *

9 B. The board may enter into the contracts provided in Subsection A of this
10 Section provided that:

11 * * *

12 (3) * * *

13 (b) In addition to the requirements of Subparagraph (a) of this Paragraph,
14 ~~eligibility~~ **for incentive contracts entered into on and after July 1, 2015:**

15 **(i) Eligibility** for a retail business **located in an enterprise zone** which is
16 assigned a North American Industry Classification Code of 44 or 45 ~~and has more~~
17 ~~than one hundred employees nationwide including affiliates prior to the contract~~

1 ~~effective date~~ shall be limited to grocery stores and ~~pharmacies located in an~~
2 ~~enterprise zone~~; **pharmacies**, as such terms are defined by the department by rules
3 promulgated in accordance with the Administrative Procedure Act, **with fewer than**
4 **one hundred employees nationwide including affiliates prior to July 1, 2015.**

5 **(ii) No business shall be eligible which is assigned a North American**
6 **Industry Classification Code of 722110 as a full-service restaurant or 722513 as**
7 **a limited-service restaurant or any business selling meals or prepared foods to**
8 **consumers for consumption on site, as such terms are defined by the**
9 **department by rules promulgated in accordance with the Administrative**
10 **Procedure Act.**

11 * * *

12 Section 2. This Act shall become effective upon signature by the governor or, if not
13 signed by the governor, upon expiration of the time for bills to become law without signature
14 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
15 vetoed by the governor and subsequently approved by the legislature, this Act shall become
16 effective on the day following such approval.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Riley Boudreaux.

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Present law limits the eligibility for Enterprise Zone contracts of retail businesses which are assigned North American Industry Classification (NAICS) Codes of 44 or 45 and have more than 100 employees nationwide including affiliates prior to the contract effective date to grocery stores and pharmacies located in an enterprise zone defined by the Department of Economic Development by rules promulgated in accordance with the APA.

Proposed law limits the eligibility for Enterprise Zone contracts of any such retail businesses which are assigned NAICS Codes of 44 or 45 except grocery stores and pharmacies located in an enterprise zone with less than one hundred employees nationwide including affiliates prior to July 1, 2015.

Proposed law prohibits eligibility for Enterprise Zone contracts for any business which is assigned an NAICS Code of 722110 as a full-service restaurant or 722513 as a limited-service restaurant or any business selling meals or prepared foods to consumers for consumption on site, as such terms are defined by the department by rules promulgated in accordance with the APA.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 51:1787(B)(3)(b))