Acts 3 (Omnibus Bond) - 12

ACT NO. 1

SENATE BILL NO. 13

BY SENATOR WARD AND REPRESENTATIVES AMEDEE, BACALA, BAGLEY, BAGNERIS, BARRAS, BERTHELOT, BILLIOT, CARMODY, GARY CARTER, STEVE CARTER, CONNICK, COX, CREWS, DAVIS, DEVILLIER, EDMONDS, EMERSON, FALCONER, GAROFALO, GISCLAIR, GLOVER, HAVARD, HENSSENS, HOFFMANN, HORTON, HUNTER, HUVAL, IVEY, JONES, JORDAN, LYONS, MARINO, MIGUEZ, GREGORY MILLER, JAY MORRIS, PYLANT, REYNOLDS, RICHARD, STAGNI, STEFANSKI, STOKES, THOMAS AND WHITE

AN ACT

To enact Subpart D of Part I of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 39:16.1 through 16.14, and to repeal R.S. 39:16(C), relative to the reporting of expenditures on the state's fiscal transparency website; to provide the duties of the commissioner of administration relative to the information to be accessible on the website; to provide definitions; to provide for the information to be included on the website; to provide that the appropriation acts for the executive, judicial, and legislative branches of government be included on the website; to provide relative to the reporting of contracts, expenditures, and incentive expenditures; to provide relative to reporting by the state retirement systems and the state treasurer; to provide for reports and audits to be published on the website; to provide for free public use of the website; to provide for an employment and salary database; to provide for the information which shall be included from the website; to provide for the reporting of the use of state funds by the recipient of state funds; to provide for audits; to provide relative to the authority of the division of administration to expenditures of the legislature or the judiciary; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. Subpart D of Part I of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:16.1 through 16.14, is hereby enacted to read as follows:

SUBPART D. STATE FISCAL TRANSPARENCY WEBSITE

§16.1. Definitions

As used in this Subpart, the following words, terms and phrases shall have the meanings ascribed to them in the Section:

(1) “Commissioner” means the commissioner of administration.

(2) “Contract” means all types of state agreements, regardless of the nature of the agreements, which are for the purchase or disposal of supplies, services, major repairs, or any other item. “Contract” shall include awards and notices of award, contracts of a fixed-price, cost, cost-plus-type, incentive-type, cost-reimbursement, lease, rental, purchase, loan, or other similar arrangement.

A. “State agency” solely for the purposes of this Subpart means any state office, department, board, commission, institution, division, officer or other person, or functional group, heretofore existing or hereafter created, that is authorized to exercise, or that does exercise, any functions of the government of the state in the executive, legislative, or judicial branch, including higher education agencies, and state retirement systems.

B. “Incentive expenditure” shall have the meaning ascribed to it in R.S. 39:2.

(4) “State agency” solely for the purposes of this Subpart means any state office, department, board, commission, institution, division, officer or other person, or functional group, heretofore existing or hereafter created, that is authorized to exercise, or that does exercise, any functions of the government of the state in the executive, legislative, or judicial branch, including higher education agencies, and state retirement systems.

§16.2. Duties of the commissioner relative to the Louisiana Fiscal Transparency Website

The commissioner, subject to legislative appropriation, shall establish and maintain the Louisiana Fiscal Transparency Website, a centralized, searchable website, hereinafter to be referred to as “Louisiana Checkbook,” that provides information to the public about data and reports of state expenditures, contracts, incentive expenditures, revenues, and other financial matters. The website shall serve as an interactive portal for the public to access state fiscal information.

§16.3. Duties of the commissioner relative to the functionality, content, accessibility, reporting of the website

A. (1) All state agencies, including all boards, commissions, departments, institutions of higher education, legislature, and judiciary are directed to furnish information, reports, aid, services, and assistance as may be requested by the commissioner of administration in the performance of the commissioner’s responsibilities as set forth in this Subpart.

B. The commissioner shall promulgate rules in accordance with the Administrative Procedure Act that are necessary for the implementation of this Subpart.

C. All state agencies, including all boards, commissions, departments, institutions of higher education, legislature, and judiciary, shall coordinate with the commissioner of administration in the same format and manner as provided in this Subpart.

D. All reporting shall be submitted electronically and in the same manner as prescribed for all agencies in LaGov statewide enterprise resource planning system.

E. Except as otherwise provided in this Subpart, information on the website shall be updated at least monthly.

F. The Louisiana Checkbook shall present information on its website in a manner that is intuitive to members of the general public and provide for the following functionality:

(1) Access all related databases and features of the website at no cost to the public or without the requirement of user registration.

(2) Search and aggregate data by all possible query combinations.

(3) Download and print reports, graphs, charts, tables, or information yielded by a search of the database.

(4) Provide for appropriate graphical presentation and manipulation.

(5) Access all related databases and features of the website with optimization for desktop and mobile platforms.

(6) Allow for the ability to share information on social media.

G. The database shall not include the following content:

(1) The addresses or telephone numbers of vendors.

(2) Tax payment or refund data that include confidential taxpayer information, such as the social security number or federal tax identification number of any individual or business.

H. Payments of state assistance to individual recipients.

I. Protected health information as the term is defined under the federal Health Insurance Portability and Accountability Act of 1996.

J. Information subject to attorney client privilege.

K. Information that would reveal undercover or intelligence operations by law enforcement.

L. Information that is confidential under state or federal law, rule, or regulation.

M. The commissioner shall ensure that the website contains the following information relative to all databases as possible and applicable:

(1) All relevant data points that are collected in each state agency information system shall be submitted.

(2) All data points that are capable to be collected in each state agency information system shall be submitted.

§16.4. Duties of the commissioner relative to the expenditure database

A. (1) The commissioner shall ensure the website includes an expenditure database that is electronically searchable by the public and contains reporting of expenditures by each budget unit in the executive budget.

(2) All state agencies shall be required to provide information pursuant to this Subpart.

B. The expenditure database shall have the following functionality:

(1) Search and aggregate expenditures by individual and multiple budget units and programs.

(2) Search and aggregate payments to individual vendors and governmental entities, including the total amount of state payments issued to individual vendors and governmental entities.

(3) Search and aggregate expenditures and payments from multiple fiscal years.

(4) Search and aggregate expenditures by category.

(5) Download information yielded by a search of the database.

C. The expenditure database shall include the following content:

(1) Expenditures by category and shall include:

(a) Details of expenses charged to credit, debit, or other purchase cards and related fees to the extent available from the card issuer.

(b) Mandated interagency payments, such as fees to the legislative auditor, annual payments to the office of risk management, and contributions to retirement systems and benefits plans.

(c) Revenue sharing and aid to other levels of government, including minimum foundation program transfers.

(2) Where available, for each expenditure, the database shall include the following information:

(a) The name of the entity making the expenditure.

(b) The name of the person or entity receiving the payment.

(c) The date and the amount of the expenditure.

(d) The description of the type and purpose of each expenditure.

(e) The manner of payment, including check, warrant, credit, debit, or other purchase card.

(f) The funding source, including the categorical code and the state fund or account from which the expenditure is accounted.

(3) Where applicable, a link to additional information on the contract available through the contracts database.

§16.5. Duties of the commissioner relative to the contracts database

A. (1) The commissioner shall ensure the website includes a contract database that is electronically searchable by the public.

(2) All state agencies shall be required to provide information pursuant to this Subpart.

B. The contract database shall have the following functionality:

(1) Search and aggregate records by agency.

(2) Search and aggregate contracts by contractor.

(3) Download information yielded by a search of the database.

(4) Provide access or integration into the database, the Louisiana Checkbook information from the reports on contracts required by law including:

(a) Information required to be published on the division of administration’s website by R.S. 39:2177(E).

(b) Information required to be published on the division of administration’s website by R.S. 39:2007(E).

(2) Where applicable, a link to additional information on the contract available through the contracts database.

A. (1) All agencies, boards, commissions, departments, institutions of higher education, legislature, and judiciary are directed to furnish information, reports, aid, services, and assistance as may be requested by the commissioner of administration in the performance of the commissioner’s responsibilities as set forth in this Subpart.

B. The commissioner shall promulgate rules in accordance with the Administrative Procedure Act that are necessary for the implementation of this Subpart.

C. All state agencies, including all boards, commissions, departments, institutions of higher education, legislature, and judiciary, which are not maintained on the LaGov statewide enterprise resource planning system shall either:

(a) Elect to join the LaGov statewide enterprise resource planning system.

(b) Report the information required in this Subpart to the office of technology services in the division of administration in the same format and manner as provided in this Subpart.

(4) All reporting shall be submitted electronically and in the same manner as prescribed for all agencies in LaGov statewide enterprise resource planning system.

(5) Except as otherwise provided in this Subpart, information on the website shall be updated at least monthly.

B. The Louisiana Checkbook shall present information on its website in a manner that is intuitive to members of the general public and provide for the following functionality:

(1) Access all related databases and features of the website at no cost to the public or without the requirement of user registration.

(2) Search and aggregate data by all possible query combinations.

(3) Download and print reports, graphs, charts, tables, or information yielded by a search of the database.

(4) Provide for appropriate graphical presentation and manipulation.

(5) Access all related databases and features of the website with optimization for desktop and mobile platforms.

(6) Allow for the ability to share information on social media.

C. The database shall not include the following content:

(1) The addresses or telephone numbers of vendors.

(2) Tax payment or refund data that include confidential taxpayer information, such as the social security number or federal tax identification number of any individual or business.

(3) Payments of state assistance to individual recipients.

(4) Protected health information as the term is defined under the federal Health Insurance Portability and Accountability Act of 1996.

(5) Information subject to attorney client privilege.

(6) Information that would reveal undercover or intelligence operations by law enforcement.

(7) Information that is confidential under state or federal law, rule, or regulation.

D. The commissioner shall ensure that the website contains the following information relative to all databases as possible and applicable:

(1) All relevant data points that are collected in each state agency information system shall be submitted.

(2) All data points that are capable to be collected in each state agency information system shall be submitted.

THE ADVOCATE

* As it appears in the enrolled bill

CODING: Words in struck through type are deletions from existing law; words underscored (House Bills) and underlined and boldfaced (Senate Bills) are additions.
(3) The beginning and ending dates of the contract.
(4) The name of the contracting agency.
(5) The name of the contractor.
(6) The city and state of the contractor.
(7) If available, supporting documentation for payment requests including invoices, timesheets, and reports from automatic verification software capable of automatically verifying the legitimacy of hours billed for computer generated work performed.
D. For all state contracts, the contractor shall submit no later than February twenty-eighth of each year a verification to the Department of Revenue listing each subcontractor who is paid one thousand dollars or more per year for services provided by the contract and for whom the contractor is required to make a return to the Internal Revenue Service, in accordance with Section 6641-A(a) of the Internal Revenue Code, as provided for by rule of the Department of Revenue.

§16.6. Duties of the commissioner relative to the payroll database
A.(1) The commissioner shall ensure the website includes an employment and payroll database that is electronically searchable by the public.
B. The employment and payroll database shall have the following functionality:
(1) Search and aggregate payroll records by agency.
(2) Search and aggregate payroll records by job title.
(3) Search and aggregate payroll records by Civil Service Classification.
(4) Search and aggregate payroll records of employees by their enrolled retirement system.
(5) Download information yielded by a search of the database.
C. The employment and payroll database shall include the following content:
(1) The name of the employing agency.
(2) The name of the employee.
(3) The job title and/or position.
(4) The salary or hourly wage of the employee.
(5) The employment compensation paid to the employee the prior fiscal year, including overtime, stipends, and allowances, but excluding employee benefit payments and nontaxable employee reimbursements.
(6) Employers payroll benefit cost for the employee.
(7) The Louisiana Checkbook shall contain information regarding the number of authorized positions and the number of vacant positions for each institution of higher education and each budget unit contained in the General Appropriation Act and the Ancillary Appropriation Act.

§16.7. Duties of the commissioner relative to the report database
A.(1) The commissioner shall ensure the website includes a reports database that is electronically searchable by the public.
(2) All state agencies shall be required to provide information pursuant to this Subpart.
B. The reports database shall have the following functionality:
(1) Shall be organized and searchable in an intuitive manner.
C. The reports database shall include the following content:
(1) The official forecast and the incentive expenditure forecast adopted by the Revenue Estimating Conference.
(2) The tax exemption budget prepared by the Louisiana Department of Revenue under R.S. 47:1517.
(3) The Annual Tax Collection Report prepared by the Department of Revenue.
(4) Monthly reports provided by the Department of Revenue on net collections and distributions and severance tax collections and distributions.
(5) Information required to be published on the division of administration's website by R.S. 39:1567(B)(3).
(6) Copies of the monthly reports submitted to the Joint Legislative Committee on the Budget under R.S. 39:1567(E).
(8) The annual report on the progress of the Veteran Initiative required to be made available on the internet by R.S. 39:2177(E).
(9) State agencies that administer or allocate state funds to local political subdivisions and receive periodic reports of the use or expenditure of the state funds by the local political subdivisions may submit these reports to the commissioner to be included on the website.
(10) The website shall contain or provide access to state agency reports required by law.

§16.8. Duties of the commissioner relative to the boards and commission database
A.(1) The commissioner shall ensure the website includes a boards and commissions database that is electronically searchable by the public.
(2) All boards and commissions shall be required to provide information pursuant to this Subpart.
B. The boards and commissions database shall have the following functionality:
(1) Search and aggregate records by agency.
(2) Search and aggregate expenditures by category.
(3) Search and aggregate expenditures paid from multiple fiscal years.
(4) Search and aggregate expenditures by category.
(5) Search and aggregate expenditures by individual and multiple agencies.
(6) Download information yielded by a search of the database.
C. The boards and commissions database shall include the following content:
(1) Membership information, employee information, and financial and budget information required by R.S. 49:1302 and R.S. 24:513.2.
(2) Provide a link to or incorporate the annual reports submitted to the legislature by the legislative auditor on boards, commissions, and like entities under R.S. 24:513.2(E).

§16.9. Duties of the commissioner relative to the state debt database
A.(1) The commissioner shall ensure the website includes a state debt database that is electronically searchable by the public.
(2) The state treasurer shall establish and maintain the state debt database and provide access or integration to the database.
(a) All agencies, boards, commissions, and departments of the state are directed to furnish information, reports, aid, services, and assistance to the extent allowed by state and federal laws and regulations as may be requested by the state treasurer in the performance of the treasurer’s responsibilities as set forth in this Subsection.
B. The state debt database shall have the following functionality:
(1) Search and aggregate debt by agency.
(2) Search and aggregate debt from multiple fiscal years.
C. The state debt database shall include the following content:
(1) Amounts and categories of state debt, such as pensions, post-employment benefit obligations, and capital construction.
(2) Search and aggregate categories of local debt backed by the full faith and credit of the state.
(3) Annual costs of debt service by category and budget unit.
(4) Sources of funding for state debt obligations.
(5) The per capita costs of state debt.
(6) National and other state comparisons of Louisiana’s debt.
(7) Information used to determine the state’s net state tax supported debt.

§16.10. Duties of the commissioner relative to the incentives database
A.(1) The commissioner shall ensure the website includes an incentives database that is electronically searchable by the public.
(2) All state agencies shall be required to provide information pursuant to this Subpart.
B. The incentives database shall have the following functionality:
(1) Search and aggregate incentives by individual recipients and multiple budget units and programs.
(2) Search and aggregate payments to recipients and governmental entities, including the total amounts distributed by program to individual recipients.
C. For the incentives database, the administering state agency shall report in each fiscal year the following information:
(1) The name of the recipient of the incentive expenditure.
(2) The name of the recipient of the incentive expenditure.
(3) The estimated total capital investment or estimated total Louisiana expenditures, whichever is relevant based upon the incentive expenditure program being reported.
(4) The annual total and estimated value of the benefits to such recipient.
(6) The incentives database shall include the following content:

§16.11. Duties of the commissioner relative to the dedicated funds database
A. The commissioner shall ensure the website includes a dedicated funds database that is electronically searchable by the public.
B. All state agencies shall be required to provide information pursuant to this Subpart.
C. The dedicated funds database shall include the following content:
(1) The name of the agency that administers or allocates state funds to local political subdivisions.
(2) The annual report on the progress of the Veteran Initiative required to be made available on the internet by L.S. 2013:22.
(3) The estimated net new jobs and/or payroll.
(4) The total amount of direct recipient assistance.
(5) The total compensation paid to the employee the prior fiscal year, including overtime, stipends, and allowances, excluding employee benefit payments and nontaxable employee reimbursements.
(6) The annual total and estimated value of the benefits to such recipient.
(7) The estimated total capital investment or estimated total Louisiana expenditures, whichever is relevant based upon the incentive expenditure program being reported.
(8) The amount and category of state debt, such as pensions, post-employment benefit obligations, and capital construction.
(9) The direct recipient shall assume responsibility for reporting the information required in this Section.
(10) The incentive expenditure database shall include the following content:

§16.12. Duties of the commissioner relative to the performance database
A.(1) The commissioner shall ensure the website includes a performance database that is electronically searchable by the public.
(2) The executive branch shall be required to provide information pursuant to this Subpart.
B. The performance database shall contain the following:
(1) The performance database shall include the following:
(2) The official forecast of the performance expenditure forecast adopted by the Revenue Estimating Conference.
(3) The performance database shall include the following content:
(4) The Louisiana Performance Accountability System, the performance database that contains the electronic performance database that tracks performance standards, interim quarterly performance targets, and actual performance information for executive branch departments and agencies required under the Louisiana Government Performance and Accountability Act, R.S. 39:87.1 et seq.

§16.13. Compliance auditing
A. All state agencies shall submit to the commissioner comprehensive data sufficient to comply with the provisions of this Subpart. This data shall be of the type, extent, format, frequency, and timing specified by the commissioner.
B. Internal auditors of state agencies required to have an internal audit function shall report to the commissioner any findings of state agencies, contractors, grantees, vendors, or recipients of state funding that are not in compliance with the requirements of this Subpart.
C. The commissioner shall report agency noncompliance with this Subpart to the Joint Legislative Committee on the Budget on at least a quarterly basis.
D.(1) The legislative auditor shall perform periodic and unscheduled reviews of state agencies, contractors, grantees, vendors, or recipients to ensure compliance with this Subpart.
(2) The auditor shall submit to the commissioner and the Joint Legislative Committee on the Budget any audit findings of noncompliance with the requirements of this Subpart.
E. Any state agency whose internal audit or legislative audit contains findings indicating a violation of the constitution or laws of this state or findings of fraud, waste, and abuse, shall be subject to periodic and unscheduled investigative audits by the internal auditor or the legislative auditor at the request of any audit committee.
F. The state treasurer shall assume responsibility for reporting the information required in this Subpart.
(1) The state treasurer shall be required to report the information required in this Subpart to the Joint Legislative Committee on the Budget.
(2) The state treasurer shall be required to report the information required in this Subpart to the Legislative Auditor.
(3) The state treasurer shall be required to report the information required in this Subpart to the Legislative Auditor.

Section 2. R.S. 39:6(c) is hereby repealed in its entirety.
Section 3. This Act shall become effective on July 1, 2018; if vetoed by the governor and...
revenues in an amount equal to the debt service on such project bonds in each fiscal year.
In addition, the applicable management board, governing body, or state agency, in the fiscal
year in which such project bonds are issued and in each fiscal year thereafter until such project
bonds are issued, the fiscal year in which such project bonds are issued, in the fiscal year in which
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the fiscal year in which such project bonds are issued, in the fiscal year in which such project bonds are issued,
and in each fiscal year thereafter until such project bonds and the interest thereon are paid, shall transfer
and make available to the state treasury, for deposit to (1) the Bond Security and Redemption Fund, designated student fees or revenues or other
and in each fiscal year thereafter until such project bonds and the interest thereon are paid, shall transfer
and make available to the state treasury, for deposit to (1) the Bond Security and Redemption Fund, designated student fees or revenues or other
and in each fiscal year thereafter until such project bonds and the interest thereon are paid, shall transfer
and make available to the state treasury, for deposit to (1) the Bond Security and Redemption Fund, designated student fees or revenues or other
and in each fiscal year thereafter until such project bonds and the interest thereon are paid, shall transfer
and make available to the state treasury, for deposit to (1) the Bond Security and Redemption Fund, designated student fees or revenues or other
said bonds need not be issued in serial form and may mature in such year or years as may be specified by the State Bond Commission. Should any provision of this Act be inconsistent with any provision of the Louisiana Revised Statutes of 1950, the provision of this Act shall govern. In connection with the issuance of the bonds authorized hereby, the State Bond Commission may, without regard to any other laws of the state relating to the procurement of services, insurance, or facilities, enter into contracts upon such terms as it deems advantageous to the state for: (1) the obtaining of credit enhancement or liquidity devices and fees for other services set forth in this Section shall, if authorized by the State Bond Commission, be paid from the Bond Security and Redemption Fund as a requirement with respect to the issuance of the bonds authorized hereby. The bonds shall be general obligations of the state of Louisiana, to the payment of which, as to principal, premium, if any, and interest, as and when the same become due, the full faith and credit of the state is hereby irrevocably pledged. These bonds shall be secured by monies in the Bond Security and Redemption Fund and shall be payable on a parity with bonds and other obligations heretofore and hereafter issued which are secured by that fund. The maximum interest rate or rates on such bonds, and their maturities, shall be determined by the State Bond Commission. The state treasurer shall invest all bond proceeds in uninsured accounts.

Section 7. Unless specifically repealed, this Act shall expire, and be considered null and void and of no further effect on June 30, 2019, except as to any bonds authorized herein (1) which have been sold, (2) to which lines of credit have been issued, or (3) for which contracts for construction have been signed.

Section 8. Notwithstanding the provisions of R.S. 39:101(A) and 112(C), projects included within Section (1)(A) of the Act which originated as House Bill No. 2 of the 2018 Regular Session of the Legislature are hereby deemed to have timely submitted capital outlay budget requests for Fiscal Year 2018-2019 and to have complied with the late approval requirements of R.S. 39:112(C), and as such shall be eligible for cash and noncash lines of credit for Fiscal Year 2018-2019. Beginning in Fiscal Year 2019-2020 all projects shall comply with the provisions of R.S. 39:101(A) and 112(C).

Section 9. Notwithstanding the provisions of R.S. 39:101(A) and 112(C), projects included within Section (1)(B) of the Act which originated as House Bill No. 2 of the 2018 Regular Session of the Legislature are hereby deemed to have until June 30, 2018, to submit a capital outlay budget request application pursuant to R.S. 39:101(A) and if the application is submitted by that date, the project is deemed to have complied with the late approval requirements of R.S. 39:112(C). Beginning in Fiscal Year 2019-2020, all projects shall comply with the provisions of R.S. 39:101(A) and 112(C).

Section 10. Beginning in Fiscal Year 2019-2020, the office of facility planning and control shall include in any report submitted to the Joint Legislative Committee on Capital Outlay pursuant to the provisions of R.S. 39:85(A) information regarding the amount of local match required to be provided by a nonstate entity requesting capital outlay funding for each project application and whether the local match requirement has been waived by the office of facility planning and control. If a local match requirement has been waived by the office of facility planning and control, the report shall also include the rationale and basis for the waiver.

Section 11. This Act shall become effective upon signature by the governor, or if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

Approved by the Governor, June 12, 2018.

R. Kyle Ardoin
Secretary of State

ACT No. 5

BY REPRESENTATIVES FOIL AND FALCONER

AN ACT

To amend and reenact R.S. 47:315.1(A) and 339(A)(2) and (B)(3) and to enact R.S. 47:301(4) (m) and 302(W)(6), relative to sales and use tax; to provide with respect to collection and reporting of sales and use taxes; to provide for the definition of dealer; to provide for certain state sales and use tax refunds; to provide for effectiveness; and to provide for related matters. Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:315.1(A) and 339(A)(2) and (B)(3) are hereby amended and reenacted and R.S. 47:301(4)(m) and 302(W)(6) are hereby enacted to read as follows:

§301. Definitions

As used in this Chapter the following words, terms, and phrases have the meanings ascribed to them in this Section, unless the context clearly indicates a different meaning:

(4) “Dealer” includes every person who manufactures or produces tangible personal property for sale at retail, for use, or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction. “Dealer” is further defined to mean:

(i) Any person who sells for delivery into Louisiana tangible personal property, products transferred electronically, or services, and who does not have a physical presence in Louisiana, if, in the case of the current calendar year, the amount of sales delivered into Louisiana exceeds one hundred thousand dollars from sales of tangible personal property, products transferred electronically, or services.

(ii) The person sold for delivery into Louisiana tangible personal property, products transferred electronically, or services in two hundred or more separate transactions.

(iii) A person without a physical presence in Louisiana may voluntarily register for and collect state and local sales and use taxes as a dealer, even if they do not meet the criteria established in items (i) through (ii) of this Subparagraph.

§302. Imposition of tax

W.

§304. Method of payment

(A)(1) In the event tangible personal property, a part of and used in or about a person's home, apartment or homestead, in this state on which Louisiana sales tax has been paid by the owner of the property is destroyed by a natural disaster occurring in an area in Louisiana subsequently determined by the president of the United States to warrant assistance by the federal government, the owner thereof who paid the Louisiana sales tax shall be entitled to reimbursement of the amount of the tax paid on such tangible personal property destroyed for which no reimbursement was received by insurance or otherwise. Upon receipt of a notarized statement of the owner as to the amount of the taxes paid under the provisions of this Chapter on tangible personal property destroyed as aforesaid, the collector shall make refund to said owner in the amount to which he is entitled.

(2) The reimbursement authorized by this Subsection shall extend to tangible personal property, including construction materials, that was a part of and used in or about a nonprofit school which sustained damage in the flooding disaster which occurred in August 2016, which event was the subject of Proclamation 113(JBE) 2016, and numerous executive orders. In order to be eligible for the refund of Louisiana sales taxes, the owner of a nonprofit school shall be required to meet the same eligibility and administrative requirements as is provided for in Paragraph (1) of this Subsection and the school shall be eligible to participate in the Federal Emergency Management Agency Public Assistance grant program.

§339. Louisiana Sales and Use Tax Commission for Remote Sellers

A. (1) In the event tangible personal property, a part of and used in or about a person's home, apartment or homestead, in this state in which Louisiana sales tax has been paid by the owner of the property is destroyed by a natural disaster occurring in an area in Louisiana subsequently determined by the president of the United States to warrant assistance by the federal government, the owner thereof who paid the Louisiana sales tax shall be entitled to reimbursement of the amount of the tax paid on such tangible personal property destroyed for which no reimbursement was received by insurance or otherwise. Upon receipt of a notarized statement of the owner as to the amount of the taxes paid under the provisions of this Chapter on tangible personal property destroyed as aforesaid, the collector shall make refund to said owner in the amount to which he is entitled.

(2) The reimbursement authorized by this Subsection shall extend to tangible personal property, including construction materials, that was a part of and used in or about a nonprofit school which sustained damage in the flooding disaster which occurred in August 2016, which event was the subject of Proclamation 113(JBE) 2016, and numerous executive orders. In order to be eligible for the refund of Louisiana sales taxes, the owner of a nonprofit school shall be required to meet the same eligibility and administrative requirements as is provided for in Paragraph (1) of this Subsection and the school shall be eligible to participate in the Federal Emergency Management Agency Public Assistance grant program.

THE ADVOCATE

R. Kyle Ardoin
Secretary of State

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CODING: Words in strike-through are deletions from existing law; words underscored (House Bills) and underlined and boldfaced (Senate Bills) are additions.
June 30, 2023, at which time the day following such approval.

The provisions of this Act shall apply to all taxable periods beginning on or after the date of the final ruling by the United States Supreme Court in South Dakota v. Wayfair Inc, Overstock.Com, Inc., and Nexegg Inc., No. 17-494 (U.S. filed October 2, 2017) finding South Dakota 2016 Senate Bill No. 106 constitutional.

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

Approved by the Governor, June 12, 2018.

A true copy:

R. Kyle Ardoin
Secretary of State

ACT No. 6

BY REPRESENTATIVE JACKSON

AN ACT

To amend and reenact R.S. 47:33(A)(5) and 297:8(A) and Section 4 of Act No. 109 of the 2015 Regular Session of the Legislature, to enact R.S. 47:33(A)(7), relative to individual income tax credits and deductions; to repeal provisions for an increase in the credit for taxes paid to other states to limit the amount of the credit; to authorize a deduction of income taxes paid to other states under certain circumstances; to increase the earned income tax credit under certain circumstances; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:33(A)(5) and 297:8(A) are hereby amended and reenacted and R.S. 47:33(A)(7) is hereby enacted to read as follows:

§ 33. Credit for taxes paid in other states

A. Subject to the following conditions, resident individuals shall be allowed a credit against the taxes imposed by this Chapter for net income taxes imposed by and paid to another state on income taxable under this Chapter, provided that:

(5)(a) The credit shall be limited to the amount of Louisiana income tax that would have been imposed if the income earned in the other state had been earned in Louisiana.

(b) The credit shall not be allowed for tax paid on income that is not subject to tax in Louisiana. The amount of the credit shall not exceed the ratio which shall be determined by multiplying the taxpayer's Louisiana income tax liability before consideration of any credit described in this Section by a fraction, the numerator of which is the taxpayer's Louisiana taxable income attributable to other states to which net income taxes were paid by a resident individual, and the denominator of which is total Louisiana tax table income.

(7)(a) For taxes paid on or after January 1, 2018, an individual partner, member, or shareholder that pays another state's entity-level tax that is based solely upon net income included in the entity's federal taxable income without any capital component shall be allowed a deduction equal to their proportionate share of the entity-level tax paid.

(b) The deduction pursuant to this Paragraph shall be allowed only to the extent that the proportionate share of the related income on the tax paid to the other state is included in the calculation of Louisiana taxable income that is reported on the Louisiana return of the individual partner or member.

§ 297.8. Earned income tax credit

A. These (1) Except as provided in Paragraph (A)(2) of this Subsection, there shall be a credit against the tax imposed by this Chapter for individuals in an amount equal to three and one-half percent of the federal earned income tax credit for which the individual is eligible for the taxable year under Section 32 of the Internal Revenue Code.

(2) For tax years beginning on and after January 1, 2019, through December 31, 2025, there shall be a credit against the tax imposed by this Chapter for individuals in an amount equal to five percent of the federal earned income tax credit for which the individual is eligible for the taxable year under Section 32 of the Internal Revenue Code.

Section 2. Section 4 of Act No. 109 of the 2015 Regular Session of the Legislature is hereby amended and reenacted to read as follows:

A. These (1) Except as provided in Paragraph (A)(2) of this Subsection, there shall be a credit against the tax imposed by this Chapter for individuals in an amount equal to three and one-half percent of the federal earned income tax credit for which the individual is eligible for the taxable year under Section 32 of the Internal Revenue Code.

(2) For tax years beginning on and after January 1, 2019, through December 31, 2025, there shall be a credit against the tax imposed by this Chapter for individuals in an amount equal to five percent of the federal earned income tax credit for which the individual is eligible for the taxable year under Section 32 of the Internal Revenue Code.

Section 3. The provisions of Sections 1 and 3 of this Act shall become effective on July 1, 2015, and shall remain effective through June 30, 2018. The provisions of Section 4 of this Act shall become effective on July 1, 2015. The provisions of Section 2 of this Act shall become effective on July 1, 2016.

To appropriate funds from certain sources in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for Fiscal Year 2017-2018, to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. The appropriations contained in this Act are supplemental to the capital outlay appropriations for Fiscal Year 2018-2019 in the Act which originated as HB No. 2 of the 2018 Regular Session of the Legislature. For this purpose, the provisions of Sections 2 through 18, inclusive, of the Act which originated as House Bill No. 2 of the 2018 Regular Session of the Legislature are adopted and incorporated herein by reference for the appropriations contained in this Act.

Section 2. The following sums are hereby appropriated from the source specified for the purpose of making a supplemental capital outlay appropriation for Fiscal Year 2018-2019:

DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT

07270 ADMINISTRATION

(670) Landside Roadways at Louis Armstrong International North Terminal, Planning and Construction

( Jefferson)

Payable from General Obligation Bonds

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<th>Priority</th>
<th>Amount</th>
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<td>$5,000,000</td>
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Approved by the Governor, June 12, 2018.

A true copy:

R. Kyle Ardoin
Secretary of State

ACT No. 8

BY REPRESENTATIVE HENRY

AN ACT

To appropriate funds and to make certain reductions from certain sources to be allocated to designated agencies and purposes in specific amounts for the making of supplemental appropriations and reductions for said agencies and purposes for Fiscal Year 2017-2018; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. The following sums are hereby appropriated from the sources specified for the purpose of making supplemental appropriations for Fiscal Year 2017-2018:

EXECUTIVE DEPARTMENT

01-107 DIVISION OF ADMINISTRATION

Payable out of State General Fund (Direct) to the Executive Administration Program for LaGOV enterprise resource project

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
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<td>$4,000,000</td>
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</table>

Approved by the Governor, June 12, 2018.

A true copy:

R. Kyle Ardoin
Secretary of State

ACT No. 7

BY REPRESENTATIVE ABRAMSON

AN ACT

To appropriate funds from certain sources in specific amounts for the making of supplemental appropriations to the capital outlay budget for Fiscal Year 2018-2019; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. The appropriations contained in this Act are supplemental to the capital outlay appropriations for Fiscal Year 2018-2019 in the Act which originated as HB No. 2 of the 2018 Regular Session of the Legislature. For this purpose, the provisions of Sections 2 through 18, inclusive, of the Act which originated as House Bill No. 2 of the 2018 Regular Session of the Legislature are adopted and incorporated herein by reference for the appropriations contained in this Act.

Section 2. The following sums are hereby appropriated from the source specified for the purpose of making a supplemental capital outlay appropriation for Fiscal Year 2018-2019:

THE ADVOCATE
ELECTED OFFICIALS

DEPARTMENT OF STATE

04-139 SECRETARY OF STATE

Provided, however, that the commissioner of administration is hereby authorized and directed to adjust the means of finance for the Elections Program, as contained in Act No. 3 of the 2017 Second Ordinary Session of the Legislature, by reducing the appropriation out of the State General Fund (Direct) by ($1,500,000) and the appropriation out of the State General Fund by Fees and Self-generated Revenues by ($500,000) and the state treasurer is hereby authorized and directed to transfer to each of the: $2,000,000 from the respective reductions into the Voter Technology Fund created by R.S. 18:21.

Section 2. The appropriation contained in Section 1 of the Act which originated as House Bill No. 874 of the 2018 Regular Session of the Legislature is hereby amended and reenacted as follows:

“On page 1, delete lines 1 through 3 and on page 14, between lines 28 and 29, insert the following:

The state treasurer is hereby authorized and directed to transfer monies from the State General Fund (Direct) in the amount of $200,000 into the Higher Education Initiatives Fund.”

Section 3. The appropriation contained in Section 4.A. of the Act which originated as House Bill No. 874 of the 2018 Regular Session of the Legislature for 07274 PUBLIC IMPROVEMENTS for Port Construction and Development Priority Program is hereby amended and reenacted as follows:

On page 2, at the end of line 27, after “infrastructure” delete the remainder of the line in its entirety and insert “improvements for the Port of Lake Charles.”

On page 1, between lines 13 and 14, insert:

Section 4.

DEPARTMENT OF EDUCATION

19-695 MINIMUM FOUNDATION PROGRAM

The commissioner of administration is hereby authorized and directed to adjust the means of finance for the Minimum Foundation Program as contained in Act No. 3 of the 2017 Second Ordinary Session of the Legislature, by reducing the appropriation out of the State General Fund (Direct) by ($4,000,000).

Section 5. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

Approved by the Governor, June 12, 2018. A true copy:
R. Kyle Ardoin
Secretary of State

ACT No. 9

BY REPRESENTATIVES HENRY, CHAD BROWN, HALL, JIMMY HARRIS, HUNTER, JACKSON, JEFFERSON, JENKINS, JOHNSON, STAGNI, AND STEFANSKI

AN ACT

To appropriate funds for Fiscal Year 2018-2019 to make supplemental appropriations to defray the expenses of the Louisiana Judiciary; to provide for an effective date; and to provide for related matters.

Be enacted by the Legislature of Louisiana:

Section 1. Sections 2 and 4 of Act No. 69 of the 2018 Regular Session of the Legislature are hereby amended and reenacted to read as follows:

Section 2. The appropriations, and the allocations of such appropriations, from the State General Fund (Direct) contained in Section 1 of this Act shall be reduced by a total amount of Forty-One Forty-Nine Million Four Hundred Fifty-Seven Thousand Five Hundred Eighty-Three Dollars (41,457,583) Dollars, pursuant to a plan adopted by the Judiciary Budgetary Control Board or as approved by the Louisiana Supreme Court.

Section 4. Appropriations contained in this Section of this Act shall become effective upon enactment of certain revenue measures introduced in the 2018 Second Extraordinary Session of the Legislature, and incorporated into the Fiscal Year 2018-2019 official forecast of the Revenue Estimating Conference. The sum of Forty-Six Forty-Two Million Four Hundred Forty-Five Thousand One Hundred Thirty-Eight and No/100 Dollars ($46,445,138) ($42,445,138) Dollars is hereby appropriated out of the state general fund to defray the expenses of the judiciary, including the Supreme Court, Courts of Appeal, the District Courts, the Criminal District Court of Orleans Parish, and of other courts.

Section 2. This Act shall become effective on July 1, 2018; if vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on July 1, 2018, or on the day following such approval by the legislature, whichever is later. Approved by the Governor, June 12, 2018. A true copy:
R. Kyle Ardoin
Secretary of State

ACT No. 10

SENATE BILL NO. 2 BY SENATOR CLAITOR

AN ACT

To amend and reenact R.S. 39:91(B) and R.S. 47:551(D)(8)(a), relative to the transfer, dedication, distribution, and use of certain funds in the state treasury; to provide for the use of the money in the Deepwater Horizon Economic Damages Collection Fund; to provide relative to deposits into and out of the Overcollections Fund; to provide relative to the distribution of the local avails of the automobile rental tax; to provide for the dedication of certain avails collected in East Baton Rouge Parish; to provide for an effective date; and to provide for related matters.

Be enacted by the Legislature of Louisiana:

Section 1. R.S. 39:91(B) is hereby amended and reenacted to read as follows:

91. Deepwater Horizon Economic Damages Collection Fund

B. All economic damages proceeds from the DWH litigation in excess of the first two hundred million dollars deposited in the Fiscal Year 2015-2016 Deficit Elimination Fund shall be deposited by the treasurer as follows:

(1) Notwithstanding any provision of law to the contrary including the provisions of Paragraphs (2), (3), and (4) of this Subsection, and Subsection C of this Section, in Fiscal Year 2018-2019, the annual payment of fifty-three million three hundred thirty-one thousand three hundred fifty-nine dollars to the state general fund.

(2) Forty-five percent of each such receipt of economic damages proceeds to the Budget Stabilization Fund until that fund reaches the amount statutorily mandated by R.S. 39:94.

(3) Forty-five percent of each such receipt of economic damages proceeds to the Medicaid Trust Fund for the Elderly provided for in R.S. 46:2691 until an amount not to exceed seven hundred million dollars has been deposited into such fund.

(4) Ten percent of each such receipt of economic damages proceeds to the Health Trust Fund provided for in R.S. 46:2731 until an amount not to exceed thirty million dollars has been deposited into such fund.

Section 2. R.S. 47:551(D)(8)(a) is hereby amended and reenacted to read as follows:

§551. Imposition of tax

D. * * *

(8) The local tax as provided in Subsection A of this Section that is collected in East Baton Rouge Parish shall be distributed as follows:

(a) Forty percent to the East Baton Rouge Council on Aging Office of the Public Defender.

Section 3. Notwithstanding any provision of law to the contrary, the state treasurer is hereby authorized and directed to transfer the amount of three million two hundred twenty-one thousand nine hundred twenty-eight dollars from the medical device settlement from the Department of Revenue Escrow Account to the Overcollections Fund.

Section 4. This Act shall become effective on July 1, 2018. Approved by the Governor, June 12, 2018. A true copy:
R. Kyle Ardoin
Secretary of State

ACT No. 11

SENATE BILL NO. 3 BY SENATOR JOHNS

AN ACT

To amend and reenact the introductory paragraph of R.S. 51:1787(A)(1)(a)(iv), R.S. 51:1787(A)(1)(a)(iv)(bb) and (cc), 2455(D)(3) and 2457(B)(3)(b) and (c), relative to the administration of incentive rebates; to change the application period for certain incentive rebates; to provide for issuance of rebate payments for certain tax incentive programs; to provide for an effective date; and to provide for related matters.

Be enacted by the Legislature of Louisiana:
Section 1. The introductory paragraph of R.S. 51:1787(A)(1)(a)(iv), R.S. 51:1787(A)(1)(a)(iv)(bb) and (cc), 2455(D)(3) and 2457(B)(3)(b) and (c) are hereby amended and reenacted to read as follows:
§1787. Incentives Enterprise zone incentives

A. The board, after consultation with the secretaries of the Department of Economic Development and Department of Revenue, and with the approval of the governor, may enter into contracts not to exceed five years to provide:
(1) For either:
   * * *
   (a) * * *
   (iv) Requests for rebates of state sales and use tax pursuant to this Section and R.S.
   245455(b) shall be processed by the Department of Revenue as follows:
   * * *
   (1) * * *
   (bb) Within ten business days of the receipt of a properly completed rebate request, the Department of Revenue shall rebate eighty percent of the total amount claimed for rebate in the rebate request that is eligible for rebate at the time of the rebate request after taking into account the limitation provided for in Subparagraph (c) of this Paragraph. Within six months of the date of filing the rebate request, the Department of Revenue shall audit the rebate request. During each three six-month period, the Department of Revenue shall disallow items determined to be ineligible for rebate. Within ten business days following the expiration
of such three six-month period, the Department of Revenue shall rebate the remaining twenty percent of the amount claimed on the rebate request that is eligible for rebate at the time of the rebate request after taking into account the limitation provided for in Subparagraph (c) of this Paragraph, less any amounts properly disallowed during the three six-month audit period. The Department of Revenue shall make additional rebates of sales and use taxes from a rebate request after certification by the Department of Economic Development that additional net new jobs have been created. The Department of Revenue shall make such rebates from the current collections of the taxes collected pursuant to Chapter 2, Chapter 2-A, or Chapter 2-B of Title II of Title 47 of the Louisiana Revised Statutes of 1950, as amended. Any sales and use tax rebate issued pursuant to this Section shall be subject to subsequent audit by the Department of Revenue, and any rebate amount determined to be in excess of that which should have been allowed shall be subject to collection by the Department of Revenue.

(c) Failure of the Department of Revenue to timely pay rebates as provided herein in this Item shall entitle the taxpayer to interest, which shall begin to accrue three six months after the completed rebate request is received at the rate established pursuant to the provisions of R.S. 13:4202. Payments of interest authorized according to the provisions of this Section shall be made from the current collections of taxes collected pursuant to Chapter 2, Chapter 2-A, or Chapter 2-B of Title II of Title 47 of the Louisiana Revised Statutes of 1950, as amended.

§2455. Incentive Quality jobs incentive rebate

A. Requests for rebates pursuant to this Section shall be processed by the Department of Revenue as follows:

(b) Within ten business sixty days of receipt of a properly completed rebate request, the Department of Revenue shall audit the rebate request. During the three six-month period, the Department of Revenue shall allow the rebate request. During the three six month period, the Department of Revenue shall disallow items determined to be ineligible for rebate. Within ten business days following the expiration of the three six-month period, the Department of Revenue shall rebate the remaining twenty percent of the amount claimed on the rebate request less any amounts properly disallowed during the three six-month audit period. The Department of Revenue shall make the rebates from the current collections of the taxes collected pursuant to Chapter 2, Chapter 2-A, or Chapter 2-B of Title II of Title 47 of the Louisiana Revised Statutes of 1950, as amended. Any sales and use tax rebate issued pursuant to this Section shall be subject to subsequent audit by the Department of Revenue, and any rebate amount determined to be in excess of that amount that should have been allowed shall be subject to collection by the Department of Revenue.

(c) Failure of the Department of Revenue to timely pay rebates as provided herein in this Paragraph shall entitle the taxpayer to interest, which shall begin to accrue three six months after the completed rebate request is received at the rate established pursuant to the provisions of R.S. 13:4202. Payments of interest authorized according to the provisions of this Section shall be made from the current collections of taxes collected pursuant to Chapter 2, Chapter 2-A, or Chapter 2-B of Title II of Title 47 of the Louisiana Revised Statutes of 1950, as amended.

Section 2. All Quality Jobs rebate payments shall be delayed for a period of twenty-four months for any applicant to which the provisions of R.S. 51:2455(D)(3)(b) apply that filed their application between October 1, 2017, and December 31, 2017.

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

Section 4. In the event of a conflict between this Act and the provisions of Section 3 of Act N0. 126 of the 2015 Regular Session of the Legislature, the provisions of this Act shall supersede and control.

Approved by the Governor, June 12, 2018.

R. Kyle Ardoin
Secretary of State

SENATE BILL NO. 20
BY SENATORS RISER AND HEWITT
AN ACT
To amend and reenact R.S. 23:1170(A), 1172(A), 1172.1(C), 1172.2(D), 1178(D), 1291.1(C) (labeled add. 1310.3(E)), and 1310.13, relative to the Office of Workers' Compensation Administrative Fund in the state treasury; to provide for the dedication, use, investment, and appropriation of monies in the Office of Workers' Compensation Administrative Fund; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 23:1170(A), 1172(A), 1172.1(C), 1172.2(D), 1178(D), 1291.1(C) (labeled add. 1310.3(E)), and 1310.13 are hereby amended and reenacted to read as follows:

§1170. Penalty for failure to secure workers’ compensation insurance; assessment and collection

A. In addition to any other penalty prescribed by law, any employer who fails to secure compensation required by R.S. 23:1168 shall be liable for a civil penalty, to be assessed by the workers' compensation judge, of not more than two hundred fifty dollars per employee for a first offense, and liable for a civil penalty of not more than five hundred dollars per employee for a second or subsequent offense; however, the maximum civil penalty for a first offense shall not exceed ten thousand dollars for a first offense of violation. All civil penalties collected shall be deposited in the Office of Workers’ Compensation Administrative Account established in R.S. 23:1291.1(E).

§1172. Criminal penalties

A. Any employer who willfully fails to provide security for compensation required by R.S. 23:1168 shall be subject to a fine of up to two hundred fifty dollars per day that the employer willfully failed to provide security for compensation or imprisonment with or without hard labor for not more than one year, or both such fine and imprisonment. All fines collected shall be deposited in the Office of Workers’ Compensation Administrative Account established in R.S. 23:1291.1(E).

§1172.1. Willful misrepresentation by employer; aid or abet; criminal penalties; civil immunity

C. Whoever violates any provision of this Section shall be imprisoned, with or without hard labor, for not less than one year nor more than ten years, or fined up to two hundred fifty dollars per day that the employer willfully failed to provide security for compensation, or both. All fines collected shall be deposited in the Office of Workers’ Compensation Administrative Account established in R.S. 23:1291.1(E).

§1178. Cost containment meeting; incentive discount

D. Any eligible employer who has been given notice of a cost containment meeting, and fails to attend shall be fined an amount of $ equaling two percent of the Louisiana workers’ compensation premium for the succeeding policy year. The fine shall be payable to the executive director of the commission and shall be remitted to the state treasurer for deposit in the Office of Workers’ Compensation Administrator Account.

§1291.1. Annual reports; assessment; collection

C.(1) The director of the office of workers’ compensation administration shall provide by regulation for the collection of the amounts assessed against each insurer and employer. Collection of funds under the provisions of this Subsection shall be accomplished by the office of workers’ compensation administration, the amount collected to be determined by the director. Such amounts shall be paid into the Office of Workers’ Compensation Administrative Account within thirty days from the date that notice is served upon such insurer or employer.

E. There is hereby created and established in the state treasury a special account, the proceeds of which shall be designated as the “Office of Workers’ Compensation Administrative Fund”. The account shall be maintained as a separate account in the treasury for the sole purpose of funding the administrative expenses of the office of workers’ compensation administration of the Louisiana Workforce Commission as set forth in R.S. 23:1291 et seq. Funds shall be withdrawn from thereon only pursuant to legislative appropriation and shall be subject to budgetary control as provided by law. All remaining and unencumbered balances at the end of any fiscal year shall remain to the credit of the account and shall be used solely for the purpose stated in this Section. Funds deposited into the account shall be considered fees and self-generated revenues and shall be available for annual appropriations by the legislature.

§1310.3. Initiation of claims; voluntary mediation; procedure

E. If any party fails to appear at a mediation conference ordered by the judge or requested by the parties after proper notice, the workers’ compensation judge shall order the party to appear at a mediation conference and, if the party fails to appear, the workers’ compensation judge may assess against the party failing to attend costs and

THE ADVOCATE
PAGE 7

* As it appears in the enrolled bill
reasonable attorney fees incurred by any other party in connection with the conference. The penalties provided for in this Subsection shall be assessed by the workers’ compensation judge only after a contradictory hearing which shall be held prior to the hearing on the merits of the dispute.

* * *

§1310.13. Expenses of director; penalties imposed by Act; payment into special state treasury fund

All penalties imposed by the Workers’ Compensation Act, except those specifically payable to claimants, or as otherwise specifically provided by law, shall be deposited into the Office of the Workers’ Compensation Administrative Account Fund and used in those amounts appropriated by the legislature as provided for in R.S. 23:1291.1(E).

Section 2. The provisions of R.S. 23:1170(A), 1172(A), 1172.1(C), 1172.2(D), 1178(D), 1291.1(C)(1) and (E), 1310.3(E), and 1310.13, as amended by the Act which originated as Senate Bill No. 400 of the 2018 Regular Session of the Legislature are hereby superseded by the provisions of this Act and shall not become effective.

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

Approved by the Governor, June 12, 2018.

A true copy:

R. Kyle Ardoin
Secretary of State