

ACTS OF 2018

2nd EXTRAORDINARY

SESSION OF THE

LEGISLATURE

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, HENSGENS, 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. 39:6(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 excluded 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 what the agreements may be called, of state agencies, including orders, grants, and documents purporting to represent grants 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-a-fixed-fee, or incentive type; contracts providing for the issuance of job or task orders; leases; letter contracts; purchase orders; memoranda of understanding between a state agency and a nonstate entity; cooperative endeavor agreements between a state agency and a nonstate entity; incentive expenditure documentation; and personal, professional, consulting, and social services contracts.
- (3) "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 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.

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

(3) All state agencies, higher education agencies, the judicial branch, and the legislative branch 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 payees.
- (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) Secure information that would reveal undercover or intelligence operations by law enforcement.
- (7) Any 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.
- §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) A standardized descriptive title 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.
- (g) 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. 39:1567(B)(3).
- (b) Copies of the monthly reports submitted to the Joint Legislative Committee on the Budget under R.S. 39:1567(E).
- (c) The annual report on the progress of the Hudson Initiative required to be made available on the internet by R.S. 39:2007(E).
- (d) The annual report on the progress of the Veteran Initiative required to be made available on the internet by R.S. 39:2177(E).
- C. The contract database shall include the following content:
- (1) Contract amount.
- (2) A brief description of the purpose of the contract.

(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 6041A(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.

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

B. The employment and payroll database shall have the following functionality:

- (1) Search and aggregate records by agency.
- (2) Search and aggregate salaries by job title.
- (3) Search and aggregate records by Civil Service Classification.
- (4) Search and aggregate 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 total 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).

(7) The annual report on the progress of the Hudson Initiative required to be made available on the internet by R.S. 39:2007(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, shall 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 and payments from multiple fiscal years.
- (3) Search and aggregate expenditures by category.
- (4) Search and aggregate expenditures by individual and multiple agencies.
- (5) 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 law 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) Amounts and 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) The commissioner shall require any state agency that administers an incentive expenditure program to report the information stated in this Section for any incentive expenditure entered into on or after July 1, 2018.

(3) Such information shall be provided no later than six months after the effective date of such incentive expenditures and shall be updated as needed no less than every twelve months thereafter. The state agencies that administer such programs shall provide, or shall require the beneficiaries of each program to provide, sufficient information to satisfy the requirements of this Subsection. The direct recipient shall assume responsibility for reporting the information required in this Section.

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 amount of state payments issued 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 corporate domicile of such recipient.

(3) The estimated net new jobs and/or payroll.

(4) The estimated total capital investment or estimated total Louisiana expenditures, whichever is relevant based upon the incentive expenditure program being reported on.

(5) The annual and total estimated value of the benefits to such recipient.

(6) The official forecast of the incentive expenditure forecast adopted by the Revenue Estimating Conference.

(7) The incentives database shall not include the information that is protected from disclosure pursuant to La. R.S. 44:3.2(C) and La. R.S. 44:22.

§16.11. Duties of the commissioner relative to the dedicated funds database

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

(2) All state agencies shall be required to provide information pursuant to this Subpart that contains the electronic database of reports supported by appropriations from dedicated funds required by R.S. 49:308.5(B).

(3) The dedicated funds database shall include access to the report on special funds prepared by the state treasurer as required by R.S. 49:308.3(E).

§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.

(3) The performance database shall include the Louisiana Performance Accountability System, 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 of state funds to ensure compliance with this Subpart. The auditor shall report to the commissioner and the Joint Legislative Committee on the Budget any audit finding of noncompliance with the requirements of this Subpart.

(2) The auditor shall submit to the commissioner for publication on the website, all audits performed as authorized by a state agency contract, expenditure, or incentive expenditure.

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 for a probationary period of not less than three years.

§16.14. No authority to review, approve or deny expenditures of the legislature of the judiciary

If the judicial branch or the legislative branch elects to join the LaGov statewide enterprise resource planning system, as opposed to being linked to LaGov through a portal, no provision of this Subpart shall be construed as conferring upon the division of administration any authority to review, approve, or deny any expenditure or contract entered into by the legislature, or by the judiciary, or to impose any requirement on the legislature or the judiciary to take any action other than to disclose expenditures and contracts entered into on or after July 1, 2018.

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

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 8, 2018.

A true copy:

R. Kyle Ardoin
Secretary of State

ACT No. 3
- - -
HOUSE BILL NO. 3
BY REPRESENTATIVE ABRAMSON
AN ACT

To enact the Omnibus Bond Authorization Act of 2018, relative to the implementation of a five-year capital improvement program; to provide for the repeal of certain prior bond authorizations; to provide for new bond authorizations; to provide for authorization and sale of such bonds by the State Bond Commission; to provide relative to the submission of capital outlay applications; to provide with respect to the resubmission of certain capital outlay budget requests; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. The legislature hereby recognizes that the Constitution of Louisiana provides in Article VII, Section 11, that the governor shall present to the legislature a five- year Capital Outlay Program and request implementation of the first year of such program, and that the capital outlay projects approved by the legislature are to be made part of the comprehensive state capital budget which shall, in turn, be adopted by the legislature. Further, all projects in such budget adopted by the legislature requiring bond funds must be authorized as provided in Article VII, Section 6 of the Constitution of Louisiana. The legislature finds that over a period of years the legislature has enacted numerous bond authorizations, but due to inflation and the requirements of specificity of amount for each project, impossibility, or impracticability, many of the projects cannot be undertaken. All of the unissued bonds must be listed in the financial statements of the state prepared from time to time and in connection with the marketing of bonds, and are taken into account by rating agencies, prospective purchasers, and investors in evaluating the investment quality and credit worthiness of bonds being offered for sale. The continued carrying of the aforesaid unissued bonds on the financial statements of the state under the above described circumstances operates unnecessarily to the financial detriment of the state. Accordingly, the legislature deems it necessary and in the best financial interest of the state to repeal all Acts, except any Act authorizing the issuance of refunding bonds and Act No. 41 of the 2006 First Extraordinary Session of the Legislature, providing for the issuance of general obligation bonds in the state which cannot be issued for the projects contemplated, and in their stead to reauthorize general obligation bonds of the state for those projects deemed to be essential, and to authorize new projects.

Section 2. It is the intent of the legislature that this Act shall constitute the Omnibus Bond Authorization Act of 2018 and, together with any Act authorizing the issuance of refunding bonds and Act No. 41 of the 2006 First Extraordinary Session of the Legislature, shall provide bond authorization, as required by Article VII, Section 6 of the Constitution of Louisiana, for those projects to be funded totally or partially by the sale of general obligation bonds and included in House Bill No. 2 of the 2018 Regular Session of the Legislature as finally enacted into law (2018 Capital Outlay Act). It is the further intent of the legislature that in this year and each year hereafter an Omnibus Bond Authorization Act shall be enacted providing for the repeal of state general obligation bond authorizations for projects no longer found feasible or desirable, the reauthorization of those bonds not sold during the prior fiscal year for projects deemed to be of such priority as to warrant such reauthorization, and to enact new authorization for projects found to be needed for capital improvements.

Section 3. Except as hereinafter provided, all prior Acts of the legislature authorizing the issuance of general obligation bonds of the state of Louisiana shall be and the same are hereby repealed in their entirety, including without limitation House Bill No. 3 of the 2017 Second Extraordinary Session of the Legislature as finally enacted into law (2017 Omnibus Bond Authorization Act) and any Acts heretofore repealed with such Act. This repeal shall not be applicable to any Act providing for the issuance of refunding bonds nor to Act No. 41 of the 2006 First Extraordinary Session of the Legislature, and such Acts shall remain in full force and effect and shall not be affected by the provisions of this Act. In addition, the repeal shall not in any manner affect the validity of any bonds heretofore issued pursuant to any of the bond authorizations repealed hereby.

Section 4. To provide funds for certain capital improvement projects the State Bond Commission is hereby authorized pursuant to Article VII, Section 6 of the Constitution of Louisiana to issue general obligation bonds or other general obligations of the state for capital improvements for the projects, and subject to any terms and conditions set forth on the issuance of bonds or the expenditure of monies for each project as is provided for in the 2018 Capital Outlay Act or the provisions of this Act.

Section 5.(A) To provide funds for certain capital improvement projects authorized prior to this Act and by this Act, which projects are designed to provide for reimbursement of debt service on general obligation bonds, the State Bond Commission is hereby authorized pursuant to Article VII, Section 6 of the Constitution of Louisiana, to issue general obligation bonds of the state, hereinafter referred to as “project bonds”, for capital improvements for the projects and subject to any terms and conditions set forth on the issuance of bonds or the expenditure of monies for each such project as provided in the 2018 Capital Outlay Act the terms of which require such reimbursement of debt service.

(B) Without affecting, restricting, or limiting the pledge herein made of the full faith and credit of the state of Louisiana to the payment of the general obligation bonds authorized by this Section and without affecting, restricting, or limiting the obligation of the state to pay the same from monies pledged and dedicated to and paid into the Bond Security and Redemption Fund, but in order to decrease the possible financial burden on the general funds of the state resulting from this pledge and obligation, the applicable management board, governing body, or state agency for which any of 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 in the Bond Security and Redemption Fund, designated student fees or revenues or other

revenues in an amount equal to the debt service on such project bonds in such 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 of the nine immediately succeeding fiscal years thereafter, shall transfer and make available to the state treasury from designated student fees or revenues or other revenues, for credit to a reimbursement reserve account for such project bonds which shall be established in an account designated in the reimbursement contract hereafter provided for, monies in an amount equal to one-tenth of the average annual debt service on such project bonds, and each such reimbursement reserve account thereafter shall be maintained in said minimum amount by further transfers, if necessary, from designated student fees or revenues or other revenues by the applicable management board, governing body, or state agency to the state treasury. Each such reimbursement reserve account shall be used, if necessary, solely to make the reimbursement payments herein obligated to be made to the state treasury. When the general obligation bonds and the interest thereon issued hereunder have been paid, any amount remaining in the reimbursement reserve account, as prorated to such authorized project, shall be transferred by the state treasurer to the applicable management board, governing body, or state agency.

(C) No project bonds authorized by this Section shall be issued for any authorized project unless and until a reimbursement contract has been entered into and executed between the applicable management board, governing body, or state agency and the State Bond Commission pertaining to the reimbursement payment and reimbursement reserve account payments for such project. The contract shall require payment into the state treasury of designated student fees or revenues or other revenues in an amount sufficient to reimburse the cost to the state of the principal, interest, and premium, if any, obligated to be paid by the state on such project bonds. The State Bond Commission shall not be required to execute any such reimbursement contract unless the estimates and projections of the designated student fees or revenues or other revenues available for payment into the state treasury thereunder for the authorized projects are sufficient to reimburse the costs of the principal, interest, and premium, if any, on the project bonds. A reimbursement contract hereunder shall be authorized by resolution of the applicable management board, governing body, or state agency, or board or by act of the chief executive officer if no governing board exists.

This authorization shall provide for the dates, amounts, and other details for the payments required to be made to the state treasury and for the reserve account. The authorization may contain such covenants with the State Bond Commission regarding the fixing of rates for fees and charges or revenues and such other covenants and agreements with the State Bond Commission as will assure the required payments to the state treasury. The contract shall be subject to approval by the Office of the Attorney General and the State Bond Commission and, when so accepted and approved, shall conclusively constitute and be the reimbursement contract for an authorized project, as required hereunder.

(D) The obligation to make the reimbursement payments as required by a reimbursement contract may be represented by the issuance by the applicable management board, governing body, or state agency of its nonnegotiable revenue obligation in the form of a bond or other evidence of indebtedness, hereinafter referred to as “reimbursement bond”. The reimbursement bond shall be issued in a single bond form, without coupons, in the principal amount equal to the aggregate principal amount of project bonds, shall be registered in principal and interest in the name of and be payable to the State Bond Commission, shall bear interest at a rate or rates equal to the interest rate or rates payable on the project bonds, and shall be payable as to principal and interest at such times, in such manner, from designated student fees or revenues, or other revenues, and be subject to such terms and conditions as shall be provided in the authorizing resolution or document executed by a chief executive officer, where applicable. This authorization shall be subject to approval by the State Bond Commission and the Office of the Attorney General, and when so accepted and approved, the authorization shall constitute and be the reimbursement contract for such authorized project, as required hereunder. The reimbursement bonds authorized under the provisions of this Section may be issued on a parity with outstanding reimbursement bonds of the applicable management board, governing body, or state agency, or issued on a subordinate lien basis to outstanding bonds, or a combination thereof, and may include and contain such covenants with the State Bond Commission for the security and payment of the reimbursement bonds and such other customary provisions and conditions for their issuance by the applicable management board, governing body, or state agency as are authorized and provided for by general law and by this Section. Until project bonds for an authorized project have been paid, the applicable management board, governing body, or state agency shall impose fees and charges in an amount sufficient to comply with the covenants securing outstanding bonds and to make the payments required by the reimbursement contract.

(E) In addition to the other payments herein required, reimbursement contracts shall provide for the setting aside of sufficient student fees or revenues or other revenues in a reserve fund, so that within a period of not less than ten years from date of issuance of project bonds there shall be accumulated in a reserve fund monies equal to a sum not less than the average annual debt service requirements on such project bonds. Monies in the reserve fund shall be used for the purpose of remedying or preventing a default in making the required payments under a reimbursement contract. The reserve fund required hereunder may consist of a reserve fund heretofore or hereafter established to secure payments for reimbursement bonds of the applicable management board, governing body, or state agency, provided that (1) payments from said reserve fund to secure the payments required to be made under a reimbursement contract shall be on a parity with the payments to be made securing outstanding bonds and additional parity bonds and (2) no additional parity reimbursement bonds shall be issued except pursuant to the establishment and maintenance of an adequate reserve fund as approved by the State Bond Commission.

(F) When the balance of reimbursement bond proceeds, for a project, are allocated to another project, the State Bond Commission is authorized to make the appropriate amendment to the reimbursement contract with the agency making the reimbursement payments.

Section 6. The bonds authorized to be sold by the State Bond Commission pursuant to this Act shall be issued and sold in conformity with the provisions of Article VII, Section 6 of the Louisiana Constitution, R.S. 39:1361 through R.S. 39:1367, and R.S. 39:1401 through R.S. 39:1430.1, and any amendments thereto adopted prior to, at the same time as, or subsequent to, the effective date of this Act. However, the provisions of R.S. 39:1365(9) shall not apply to any bonds issued hereunder in the form of variable rate and/or tender option bonds and that

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 designed to improve the marketability of the bonds and (2) if the bonds are structured as variable rate and/or tender option bonds to provide the services and facilities required for or deemed appropriate by the State Bond Commission for such type of bonds, including those of tender agents, placement agents, indexing agents, remarketing agents, and/or standby bond purchase facilities. The cost of obtaining 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 until disbursed.

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 request applications 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. 39:105 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.
A true copy:
R. Kyle Ardoin
Secretary of State

ACT No. 4

HOUSE BILL NO. 13
BY REPRESENTATIVE JACKSON
AN ACT

To amend and reenact Section 6 of Act No. 123 of the 2015 Regular Session of the Legislature, relative to corporate income tax; to provide relative to certain exclusions, exemptions, and deductions; to provide for the effectiveness of reductions; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. Section 6 of Act No. 123 of the 2015 Regular Session of the Legislature is hereby amended and reenacted to read as follows:

Section 6.(A) The provisions of Sections 1 and 2 of this Act shall become effective on July 1, 2015, and shall remain effective through June 30, 2018. The provisions of Sections 3 and 4 of this Act shall become effective on July 1, 2018.

(B) The provisions of Sections 1 and 2 of this Act shall apply to an exclusion from taxable income and a claim for a deduction made on the return for each of the taxable years beginning during the calendar years of 2015, 2016, and 2017, regardless of the date the original or any amended return for the period is filed.

(C) If a return is filed on or after July 1, 2015, regardless of the taxable year to which the return relates based on Section 5(A) of this Act, then any portion of an exclusion or deduction disallowed under the provisions of Sections 1 or 2 of this Act, shall not be claimed or allowed as an exclusion or deduction under the provisions of Sections 3 or 4 on an amended return for the same taxable period filed on or after July 1, 2018.

Section 2. 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. 5

HOUSE BILL NO. 17
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:

(m)(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 during the previous or current calendar year either of the following criteria was met:

(aa) The person’s gross revenue for sales delivered into Louisiana has exceeded one hundred thousand dollars from sales of tangible personal property, products transferred electronically, or services.

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

(ii) 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 Item (i) of this Subparagraph.

§302. Imposition of tax

W.

(6) Until the establishment of the Louisiana Sales and Use Tax Commission for Remote Sellers pursuant to R.S. 47:339(A)(2) and (B)(3), dealers as defined in R.S. 47:301(4)(m), shall specifically collect the additional tax authorized by Subsection K of this Section and shall file all applicable sales and use tax returns. In consultation with the commission, the secretary of the Department of Revenue shall publish notification of the establishment date of the Louisiana Sales and Use Tax Commission for Remote Sellers in a policy statement as authorized by LAC 61:III .101.

§315.1. Sales tax refund

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 was the purchaser 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 refund authorized by this Subsection shall extend to tangible personal property, including construction materials, that was a part of and used in or about a nonpublic school which sustained damage in the flooding disaster which occurred in August 2016, which event was the subject of Proclamation 111 JBE 2016, and numerous executive orders. In order to be eligible for the refund of Louisiana sales taxes, the owner of a nonpublic 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. The Louisiana Sales and Use Tax Commission for Remote Sellers, hereinafter referred to as “commission”, is created and established within the Department of Revenue for the administration and collection of the sales and use tax imposed by the state and political subdivisions with respect to remote sales. The commission shall:

(2) With Serve as the single entity in Louisiana to require remote sellers and their designated agents to collect from customers and remit to the commission, sales and use taxes on remote sales sourced to Louisiana on the uniform Louisiana state and local sales and use tax base established by Louisiana law with respect to any federal law as may be enacted by the United States Congress or final ruling by the United States Supreme Court authorizing states to require remote sellers to collect and remit state and local sales and use taxes on their sales in each state, except those remote sellers who qualify for the small-seller exceptions as may be provided by federal law, serve as the single entity in Louisiana to require remote sellers and their designated agents to collect from customers and remit to the commission sales and use taxes on remote sales sourced to Louisiana on the uniform Louisiana state and local sales and

~~use tax base established by Louisiana law.~~
* * *
B. As used in this Chapter, unless the context clearly indicates otherwise, the following terms shall be defined as follows:

(3) “Federal law” shall mean any federal law as may be enacted by the United States Congress or final ruling by the United States Supreme Court authorizing states to require remote sellers, except those remote sellers who meet the small-seller exceptions of provided by federal law, to collect and remit sales and use taxes on remote sales sourced to Louisiana.

Section 2. 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 Newegg 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

HOUSE BILL NO. 18
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 providing 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 tax table 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. ~~There~~ (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:

Section 4. 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~~ June 30, 2023, at which time the provisions of Sections 1 and 3 of this Act shall become null, void, and of no effect. 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, 2018~~ July 1, 2023.

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. 7

HOUSE BILL NO. 28
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:

DEPARTMENT OF TRANSPORTATION AND DEVELOPMENT

07/270 ADMINISTRATION

(670) Landside Roadways at Louis Armstrong International North Terminal, Planning and Construction (Jefferson)	
Payable from General Obligation Bonds	
Priority 2	\$ 2,347,400
Priority 5	\$ 2,652,600
Total	<u>\$ 5,000,000</u>

Provided, that the capital outlay request application for this project shall govern the scope of this project.

Section 3. In the appropriation contained in Section 1 of the Act which originated as House Bill No. 2 of the 2018 Regular Session of the Legislature for **01/109 COASTAL PROTECTION AND RESTORATION AUTHORITY** for Coastal Protection Projects, Planning and Construction (Statewide) on page 13, line 37 between “Resources” and “Trust” insert “Restoration”.

Section 4. The provisions of Section 1 of the Act which originated as House Bill No. 2 of the 2018 Regular Session of the Legislature for **07/270 ADMINISTRATION** for (963) State Streets, Algiers including Landside Roadways at Louis Armstrong International North Terminal is hereby repealed.

Section 5. That Sections 8(B)(4) and 8(G)(15) of the Act which originated as House Bill No. 2 of the 2018 Regular Session of the Legislature are hereby repealed.

Section 6. The provisions of this Act shall supercede the provisions of the Act which originated as House Bill No. 2 of the 2018 Regular Session of the Legislature.

Section 7. 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. 8

HOUSE BILL NO. 29
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	\$ 4,000,000
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01-116 LOUISIANA PUBLIC DEFENDER BOARD

Payable out of the State General Fund by
Statutory Dedications out of the DNA Testing
Post-Conviction Relief for Indigents Fund for
DNA testing of individuals convicted of a felony
per court orders

\$ 15,408

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 Extraordinary 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 \$2,000,000 from the respective reductions into the Voting 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 11, 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 **07/274 PUBLIC IMPROVEMENTS** for Port Construction and Development Priority Program is hereby amended and reenacted as follows:

“On page 32, 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 Extraordinary 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

HOUSE BILL NO. 34

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 it 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 ~~Fifty-One~~ Forty-Nine Million Four Hundred Fifty-Seven Thousand Five Hundred Eighty-Four and No/100 ~~(\$51,457,584)~~ (\$49,457,584) 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 ~~(\$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 monies in the Deepwater Horizon Economic Damages Collection Fund; to provide relative to deposits into and uses 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 it 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-three thousand three hundred thirty-three 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.

(2)(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.

(3)(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 it 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. 51:2456(B)~~ shall be processed by the Department of Revenue as follows:

* * *

(bb) Within ~~ten business~~ sixty 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 three six months of the date of filing the rebate request, the Department of Revenue shall audit the rebate request. During ~~such three~~ the 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~~ **the 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 Subtitle 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.

(cc) 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 Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as amended.

* * *

§2455. Incentive **Quality jobs incentive** rebates

* * *

D.(1)

(3) Applications shall be filed no later than twenty-four months after the filing of the advance notification, except ~~for advances~~ **as follows:**

(a) For advance notifications filed on or after January 1, 2014, and before January 31, 2014, applications may be filed at any time prior to January 31, 2016.

(b) For advance notifications filed on or after June 1, 2015, and before July 1, 2015, applications may be filed at any time before January 1, 2018.

* * *

§2457. Filing claim to receive **Quality jobs** rebate; determination; repayment

* * *

B. Issuance of state sales and use tax rebate.

* * *

(3) Requests for rebates of state sales and use taxes 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 rebate eighty percent of the total amount claimed for rebate in the rebate request. Within ~~three~~ **six** months of the date of filing the rebate request, the Department of Revenue shall audit 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 Subtitle 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 the 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 Subtitle 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 No. 126 of the 2015 Regular Session of the Legislature, the provisions of this Act shall supercede and control.

Approved by the Governor, June 12, 2018.

A true copy:
R. Kyle Ardoin
Secretary of State

ACT No. 12

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) (1) and (E), 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)(1) and (E), 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 all related series of violations. All civil penalties collected shall be deposited in the Office of Workers’ Compensation Administrative ~~Account~~ **Fund** 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~~ **Fund** 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~~ **Fund** established in R.S. 23:1291.1(E).

* * *

§1172.2. Unlawful practices

* * *

D. 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 such person’s violation of any provision of this Section resulted in failure to properly provide security for compensation, or both. All fines collected shall be deposited in the Office of Workers’ Compensation Administrative ~~Account~~ **Fund** 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 ~~equaling~~ **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 Administrative ~~Account~~ **Fund**.

* * *

§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~~ **Fund** 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 ~~agency account fund~~, which shall be designated as the “Office of ~~Worker’s~~ **Workers’** Compensation Administrative ~~Account Fund~~”. The ~~account fund~~ shall be maintained as a separate account in the treasury for the sole purpose of funding the administrative expenses of the office of ~~worker’s workers’~~ compensation administration of the Louisiana Workforce Commission as set forth in R.S. 23:1291 et seq. Funds shall be withdrawn therefrom 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 fund~~ and shall be used solely for the purpose stated in this Section. ~~Funding 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 upon request of a party may fine the delinquent party an amount not to exceed five hundred dollars, which shall be payable to the Office of Workers’ Compensation Administrative ~~Account~~ **Fund**. In addition, the workers’ compensation judge may assess against the party failing to attend costs and

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 ~~Worker's~~ **Workers'** Compensation Act, except those specifically payable to claimants, or as otherwise specifically provided by law, shall be deposited into the Office of ~~Worker's~~ **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 superceded 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