

**1A Priority Bills**

***Tax System***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Position</b>	<b>Notes</b>
TBD	TBD	1A supports legislation to lower individual and corporate income tax rates in exchange for eliminating certain deductions		Several proposals filed
TBD	TBD	1A supports legislation to phase out or repeal the corporate franchise tax		Several proposals filed
TBD	TBD	1A supports legislation to phase out the inventory tax while considering the needs of local government		Several proposals filed
HB 199	Schex.	(Constitutional Amendment) Establishes the State and Local Streamlined Sales and Use Tax Commission, which shall be comprised of eight members, including the Secretary of the LA Department of Revenue, or their designee, and one member appointed by each of the following: the LA School Boards Association, the LA Municipal Association, the Police Jury Association of LA, the LA Sheriffs' Association, the Governor, the Speaker of the House of Representatives, and the President of the Senate; requires that the commission provide for streamlined electronic filing and remittance of all sales and use taxes levied in the state; provides for prompt remittance of all monies collected and specifies that monies collected shall be the property of the respective taxing authority; requires the commission to serve as the streamlined administrative entity to provide policy advice and to promulgate rules relative to sales and use taxes levied by all taxing authorities within the state; further provides the commission shall serve as the central audit entity for all taxpayers without a physical presence in LA	Support	Pending Conference Committee

***Economic Development***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Position</b>	<b>Notes</b>
HB 456	Edmonds	Requires some employee data be redacted from required verification reports for certain economic development programs and exempts such data from Public Records Law	Support	Passed House 59-38; pending Senate introduction
HB 202	Bishop	(Constitutional Amendment) Requires a favorable vote of two-thirds of each house of the legislature to enact a new tax exemption, exclusion, deduction, rebate or credit and requires all new tax exemptions, exclusion, deductions, rebates or credits to expire within four years of enactment unless extended	Oppose	Scheduled for House consideration 4/29, returned to calendar
HB 444	Bishop	Terminates certain income, corporate franchise, severance, sales and use, severance, tobacco, petroleum product, alcohol tax exemptions, exclusions, credits, deductions, reductions, rebates, and other tax incentives, including the Angel Investor and Digital Media programs	Oppose	Voluntarily deferred in House Ways & Means 4/14

HB 454	DeVillier	Reduces the amount of certain income tax credits, deductions, exemptions, and exclusions by 50%, including the inventory tax credit, credits for economic development corporation expenses, credits for research and development expenses and grants awarded by the federal Small Business Technology Transfer Program or a Small Business Innovation Research Grant, the Digital Interactive Media and Software Tax Credit, the Angel Investor Tax Credit, Enterprise Zones, New Markets Jobs Act credits, expenses associated with the rehabilitation of historic structures located in downtown development or cultural districts, and more; repeals certain terminated or inapplicable credits	Oppose	Involuntarily deferred in House Ways & Means 4/27
HB 527	Crews	Expands eligibility for the digital interactive media income tax credit to include information technology services used in the design and development of computer-based information systems	Oppose	LED opposed; 1A opposed; cost of expansion would be too high to sustain current program; voluntarily deferred in House Ways & Means 4/27
HB 547	Pressly	Reduces the rate of the corporate income tax from a graduated system of rates and brackets to a flat rate of 3.28%, repeals the corporate franchise tax, repeals the deduction for federal income taxes paid, and terminates certain income tax credits, including the Digital Interactive Media and Software tax credit (beginning Jan. 1, 2023) and the Angel Investor tax credit (accelerating the termination date for granting or reserving credits from on or after July 1, 2025, to on or after July 1, 2023)	Oppose	Terminates key incentive programs to offset tax cuts; voluntarily deferred in House Ways & Means 4/27
SB 240	Luneau	Limits the utilization of income and corporation franchise tax credits to total tax liability	Oppose	Sched. for House Ways & Means 5/24
TBD	TBD	1A strongly opposes bills that seek to erode key economic development incentive programs		

### ***Educational Attainment***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Position</b>	<b>Notes</b>
HB 459	Freiberg	<p><u>Original bill:</u> Provides relative to the reporting and sharing of occupational information and employment information</p> <p><u>As amended:</u> Provides that no penalty can be assessed against employers who fail to report or timely report certain data; further provides that the data required by the bill be aggregated by occupation and designated by municipality, when applicable, and by parish.</p>	Support	Board of Regents supports; important to evaluating and improving the edu & workforce dev system; sched. for Senate consideration 5/24

HB 711	Garofalo	Provides relative to the sharing of students' personally identifiable information by public school governing authorities (was HB 563)	Support	Board of Regents priority; important to evaluating and improving the edu & workforce dev system; substitute adopted on House floor, became HB 711; sched. for House consideration 5/24
SB 148	Cortez	Creates the M.J. Foster Promise Award Program to provide a financial award to an eligible student who enrolls in a qualified program at a two-year public postsecondary education institution to pursue an associate degree or shorter-term postsecondary education credential required for certain high-demand, high-wage occupations aligned to Louisiana's workforce priorities	Support	55 by 25 priority; reported favorably by House Education; pending House consideration 5/26

**Make Louisiana's tax system more fair, easy to comply with, and competitive with other states**

Lower individual and corporate income tax rates in exchange for eliminating certain deductions; phase out or eliminate taxes that discourage business investment (e.g., inventory tax, franchise tax); support statewide centralization of sales tax collection and administration while considering the needs of local government

***Omnibus Tax Bills***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 203	R. Carter	(Constitutional Amendment) Prohibits the levy of tax on net incomes and eliminates references to the maximum state millage authorized to be levied on property and instead specifies that state taxes levied on the assessed valuation of property, including the maximum millage rate and the collection of the tax, shall be provided for by law	
HB 417	Ivey	(Constitutional Amendment) Amends Article VII of the La. Constitution in its entirety; includes provisions related to individual income tax rates, eliminates the deductibility of federal income taxes, provides for changes to ad valorem taxation, provides for ITEP exemptions, provides for PILOTs	
HB 448	R. Carter	Repeals the state tax on the income of individuals, estates and trusts, and corporations, repeals income tax exemptions, deductions, exclusions, and credits, and limits the applicability of certain tax credits to the corporation franchise tax, including the following: Angel Investor Tax Credit, inventory tax credit, credit for expenses paid by economic development corps., credit for expenses associated with the rehabilitation of historic structures located in downtown development or cultural districts, and more	
HB 543	DeVillier	<u>Original bill:</u> Repeals state taxes levied on the taxable income of individuals, estates and trusts, and corporations, and the state corporate franchise tax and repeals income and franchise tax exemptions, deductions, exclusions, and credits, including limiting applicability of the enterprise zone program  <u>As amended:</u> Would only pass if the Constitutional Amendment provided by HB 486 were to pass	Voluntarily deferred in House Ways & Means 4/27
HB 629	Ivey	Provides for reform of the individual income tax, corporate income tax, corporate franchise tax, and ad valorem taxes: removes the graduated schedule of individual income tax rates in favor of a flat 4% rate; eliminates the graduated schedule of corporate income tax rates in favor of a flat 6.5% rate; phases-out the corporate franchise tax by reducing the amount of the tax by 25% each year until no tax is levied on the taxable capital of corporations beginning on or after Jan. 1, 2026; requires LED to to adopt and promulgate rules to administer the ITEP program in compliance with present law	
SB 158	Allain	(Constitutional Amendment) to phase out the ad valorem tax on inventory, reduce the maximum amount of the ITEP exemption, and provide for funding for local government	

**Sales Tax Collection**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 199	Schex.	(Constitutional Amendment) Establishes the State and Local Streamlined Sales and Use Tax Commission, which shall be comprised of eight members, including the Secretary of the LA Department of Revenue, or their designee, and one member appointed by each of the following: the LA School Boards Association, the LA Municipal Association, the Police Jury Association of LA, the LA Sheriffs' Association, the Governor, the Speaker of the House of Representatives, and the President of the Senate; requires that the commission provide for streamlined electronic filing and remittance of all sales and use taxes levied in the state; provides for prompt remittance of all monies collected and specifies that monies collected shall be the property of the respective taxing authority; requires the commission to serve as the streamlined administrative entity to provide policy advice and to promulgate rules relative to sales and use taxes levied by all taxing authorities within the state; further provides the commission shall serve as the central audit entity for all taxpayers without a physical presence in LA	SUPPORT; pending Conference Committee
HB 559	Pressly	Provides for the authority of state and local collectors to conduct hearings related to local sales and use taxes and the jurisdiction and requirements of the Board of Tax Appeals in certain appeals related to assessments involving state and local collectors	
HB 562	Bourriaque	Makes changes to the administration of state and local sales and use tax collections, specifically through the Louisiana Uniform Local Sales Tax Board and the Louisiana Sales and Use Tax Commission for Remote Sellers	
SB 177	Milligan	(Constitutional Amendment) Establishes the State and Local Streamlined Sales and Use Tax Commission	

**Individual Income Tax**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 171	Zeringue	<u>Original bill:</u> Changes the rates and brackets for purposes of calculating individual income tax liability and estates and trusts income tax liability and eliminates the standard and certain dependency deductions, the deduction for excess federal itemized personal deductions, and the deduction for federal income taxes paid for individuals, estates, and trusts; proposes a flat tax rate of 4% for net income over \$12,500  <u>As amended:</u> Adds provisions repealing the FIT deduction for corporate income taxes; adds provisions to reduce the annual caps on Motion Picture Production Tax Credits: reduces the amount of credits that can be issued per fiscal year by half (from \$150M to \$75M) and reduces the amount of credits that can be claimed per fiscal year by half (from \$180M to \$90M)	Sched. for House debate on 4/26, returned to the calendar
HB 206	Wright	(Constitutional Amendment) Requires state income tax rates and brackets to be provided for in law and eliminates the mandatory deductibility of federal income taxes paid when computing state income taxes	

HB 207	Zeringue	(Constitutional Amendment) Requires state income tax rates and brackets to be provided for in law and eliminates the deductibility of federal income taxes paid when computing state income taxes	
HB 233	Wright	Changes the rates and brackets for purposes of calculating individual income tax liability from a graduated rate system to a single flat rate of 3%, eliminates the deduction for excess federal itemized personal deductions and the deduction for federal income taxes paid, and increases the amount of the earned income tax credit	Statutory companion to HB 206
HB 274	Bishop	(Constitutional Amendment) Requires state income tax rates and brackets to be provided for in law and eliminates the deductibility of federal income taxes paid when computing state individual and estate and trust income taxes	Passed House 99-2; pending Senate referral
HB 278	Bishop	Reduces the tax rates for purpose of calculating individual income tax liability to the following: 1.85% on the first \$12,500 of net income; 3.51% on the next \$37,500 of net income; and 4.25% on net income in excess of \$50,000; also eliminates and modifies certain income tax deductions, including eliminating the state deduction for federal income taxes paid	Passed House 70-24; pending Senate referral
HB 299	James	Increases the amount of the earned income tax credit from 5% to 10% and makes the 10% amount permanent	
HB 300	James	Eliminates the mandatory decrease in the amount of earned income tax credit	
HB 369	Ivey	(Constitutional Amendment) Provides for a flat tax on individual income and eliminates the mandatory income tax deduction for federal income taxes paid for purposes of computing income taxes	Sched. for House debate 5/11; returned to the calendar
HB 376	Ivey	Changes the rates and brackets for purposes of calculating income tax for individuals, estates, and trusts from a graduated rate system to a single flat rate of 4%; modifies income tax credits and deductions; and eliminates the deductibility of federal income taxes paid for income taxes	Sched. for House debate 5/11; returned to the calendar
HB 441	Landry	(Constitutional Amendment) Eliminates references to the maximum amount of individual income tax rates and brackets and instead requires the rates and brackets of income taxes to be provided for in law and authorizes rather than requires a deduction for federal income taxes paid when calculating income tax liability	
HB 475	Nelson	Phases-out individual income taxes and taxes levied on the income of estates and trusts over four years, repeals the deductibility of federal income taxes paid for purposes of calculating income tax liability, and reduces the amount of exemptions, deductions, and credits that may be claimed on tax returns to reduce income tax liability	
HB 488	Pressly	(Constitutional Amendment) Establishes the maximum individual income tax rate of 4% on net income, eliminates the current limitation on individual income tax brackets, and eliminates the mandatory deduction of federal income taxes paid when computing state income taxes	Voluntarily deferred in House Ways & Means 4/27
HB 529	Landry	Adds 7% (on the next \$500,000 of net income) and 8% (on the next \$1 million of net income) rates and brackets for purposes of calculating individual income tax liability	Involuntarily deferred by House Ways & Means 4/19

HB 546	Pressly	Changes the rates and brackets for purposes of calculating income tax liability for individuals, estates, and trusts by reducing the individual income tax rate on the first \$12,500 of net income to 0% and changing the rate for net income in excess of \$12,500 to 4%; increases the personal exemption and standard deduction; and eliminates the deduction for excess federal itemized personal deductions and the deduction for federal income taxes paid for individuals, estates, and trusts	Voluntarily deferred in House Ways & Means 4/27
SB 157	Allain	Exempts certain mobile workers from individual income tax and their employers from withholding tax	Pending Senate concurrence 5/24
SB 159	Allain	(Constitutional Amendment) to reduce the maximum rate of individual income tax and to provide for a federal income tax deduction as provided by law; reduces the maximum allowable rate of individual income tax from 6% to 5%; permits, but does not require, a deduction for federal income taxes paid	Pending Senate concurrence 5/24

**Corporate Income / Franchise Taxes**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 205	DeVillier	(Constitutional Amendment) Eliminates the mandatory deductibility of federal income taxes paid when computing state corporate income taxes	Voluntarily deferred in House Ways & Means 4/27
HB 208	DeVillier	Repeals the income tax deduction for federal income taxes paid for purposes of calculating corporation income tax	Statutory companion to HB 205; voluntarily deferred in Houe Ways & Means 4/27
HB 209	DeVillier	Changes the corporate income tax rate from a graduated schedule of rates dependent on the taxable income of the taxpayer to a flat rate of 5%	Voluntarily deferred in House Ways & Means 4/27
HB 210	Wright	Changes the corporation income tax rate from a graduated schedule of rates dependent on the taxable income of the taxpayer to a flat rate of 3%	
HB 275	Riser	(Constitutional Amendment) Eliminates the mandate for the corporation income tax deduction for federal income taxes paid	
HB 279	DeVillier	Phases-out the corporate franchise tax over five years beginning Jan. 1, 2023	NFIB supports; sched. for House Ways & Means 4/27
HB 292	Riser	Repeals the deductibility of federal income taxes paid for purposes of calculating corporate income taxes (amended to tie bill to constitutional companion, HB 275)	Statutory companion to HB 275; passed House, pending Senate Rev. & Fisc.
HB 293	Riser	Changes the corporate income tax rate from a graduated schedule of rates dependent on the taxable income of the taxpayer to a flat rate of 6% (amended to tie bill to constitutional companion, HB 275)	Statutory companion to HB 275; passed House; pending Senate Rev. & Fisc.

HB 506	Beaullieu	Increases the net operating loss deduction that may be claimed on returns filed for tax years beginning on or after Jan. 1, 2021, to 100% of the net operating loss carryovers for the taxable year	Voluntarily deferred in House Ways & Means 4/27
HB 520	Nelson	Phases-out corporate income and franchise taxes over four years, repeals the deductibility of federal income taxes paid for purposes of calculating corporate income tax liability, and reduces the amount of exemptions, deductions, and credits that may be claimed on tax returns to reduce corporate income and franchise tax liability	
HB 547	Pressly	Reduces the rate of the corporate income tax from a graduated system of rates and brackets to a flat rate of 3.28%, repeals the corporate franchise tax, repeals the deduction for federal income taxes paid, and terminates certain income tax credits, including the Digital Interactive Media and Software tax credit (beginning Jan. 1, 2023) and the Angel Investor tax credit (accelerating the termination date for granting or reserving credits from on or after July 1, 2025, to on or after July 1, 2023)	OPPOSE; terminates key incentive programs to offset tax cuts; voluntarily deferred in House Ways & Means 4/27
SB 36	Reese	Authorizes a net operating loss on Louisiana corporation income to carryover to each taxable year following the taxable year of the loss until the loss is fully recovered and otherwise retains	Pending House consideration
SB 161	Allain	Extends the suspension of the corporation franchise tax on the first \$300,000 of taxable capital for small business corporations for all franchise taxable periods beginning before Jan. 1, 2026	Pending Senate concurrence 5/24
SB 175	Allain	Eliminates the brackets of the corporation franchise tax and provides that no tax will be due on the first \$500,000 of taxable capital for all taxpayer; sets a single corporation franchise tax rate of \$3 per \$1,000 on taxable capital above \$500,000	
SB 240	Luneau	Limits the utilization of income and corporation franchise tax credits to total tax liability	

### **Inventory Tax**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 114	DeVillier	(Constitutional Amendment) Provides a four-year phase-in of an ad valorem property tax exemption for business inventory and requires that the decrease in taxes associated with the exemption be absorbed by the taxing authority, causing neither increases in tax liability for taxpayers nor reappraisal	Rejected in House Ways & Means 4/27
HB 489	Pressly	(Constitutional Amendment) Exempts items constituting business inventory from ad valorem property tax	Voluntarily deferred in House Ways & Means 4/27
SB 242	Ward	Clarifies that the carryforward period for the inventory tax credit increased from five to 10 years for all carryforward balances of the credit remaining as of Dec. 31, 2020	

### **Severance Tax**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 26	McCormick	Changes the value required for crude oil produced from stripper wells to be exempt from severance tax - exempts crude oil produced from certified stripper wells from severance tax in any month in which the average value is less than \$75 dollars (present law is \$20)	



HB 30	DeVillier	Reduces the severance tax rate on oil over an eight-year period from 12.5% to 8.5% of its value at the time and place of severance and fixes the severance tax rate for oil produced from certain incapable and stripper wells at the current rate	
HB 57	Coussan	Exempts oil produced from orphaned wells, newly drilled wells, or newly completed wells that are undergoing or have undergone well enhancements including but not limited to re-entries, workovers, or plugbacks from certain severance taxes under certain circumstances, and when production occurs on or after Jan. 1, 2022, and on or before Dec. 31, 2024	Voluntarily deferred in House Ways & Means 5/3
HB 658	Coussan	Exempts from severance tax oil produced from newly completed wells that are undergoing or have undergone well enhancements including but not limited to re-entries, workovers, sidetracks, or plugbacks under certain circumstances	Voluntarily deferred in House Ways & Means 5/3
HB 661	Coussan	Creates an exemption for oil produced from any newly drilled well, excluding horizontally drilled wells, when production occurs on or after Jan. 1, 2022, and on or before Dec. 31, 2024; provides that the exemption lasts for a period of 12 months or until payout is achieved, whichever occurs first	Voluntarily deferred in House Ways & Means 5/3
HB 662	Coussan	Creates an exemption for oil produced from any orphaned well when production occurs on or after Jan. 1, 2022, and on or before Dec. 31, 2024; provides that the exemption lasts for a period of 24 months or until payout is achieved, whichever occurs first	Reported favorably by Senate Rev. & Fisc.; sched. for Senate consideration 5/24
SB 171	Allain	Provides for severance tax exemptions and site-specific trust funds for certain orphan wells	Pending Senate concurrence 5/24

**Ad Valorem Tax**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 305	R. Carter	Levies a state ad valorem property tax of 100 mills on the dollar of assessed valuation and provides for the assessment and collection of the tax	Statutory companion to HB 203
HB 526	Nelson	(Constitutional Amendment) Provides relative to state and local revenue. Raises the maximum amount of mills that may be levied for general purposes by a governing authority of a parish from an amount not exceeding 4 mills to an amount not exceeding 8 mills. Further provides that the governing authority of a parish may raise the amount of mills up to 8 mills without the approval of the voters. Raises the maximum amount of mills that may be levied for general purposes by a governing authority of a municipality from an amount not exceeding 7 mills to an amount not exceeding 14 mills. Further provides that the governing authority of a parish may raise the amount of mills up to 14 mills	
HB 573	Stefanski	Provides for the administration, review, and adjudication of ad valorem tax assessments by the Board of Tax Appeals, the La. Tax Commission, and assessors	
SB 154	Smith	(Constitutional Amendment) Allows a taxing authority to increase its millage rate up to the combined maximum authorized millage rate approved by the constitution and approved by the taxing authority until the authorized millage rate expires rather than the present constitution's maximum authorized rate in effect the prior year	

HB 613	Romero	Provides for certain requirements and considerations in determining the fair market value of certain property for the purpose of assessing ad valorem tax	
SB 165	Smith	Allows a taxing authority to increase its millage rate up to the combined maximum authorized millage rate authorized by the constitution and approved by the taxing authority until the authorized millage rate expires beginning in the 2023 ad valorem tax year; prohibits a taxing authority from increasing the millage rates in excess of their adjusted millage rates established by the La. Legislative Auditor for the 2021 ad valorem tax year	Statutory companion to SB 154

**Sales and Use Tax**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 7	Freeman	Exempts feminine hygiene products and diapers from the levy of the state sales and use tax	
HB 43	DeVillier	Exempts steam, water, electric power or energy, and natural gas used directly in the manufacturing process from the 2% levy of the state sales and use tax	Voluntarily deferred in House Ways & Means 4/27
HB 50	Stefanski	Establishes a state and local sales and use tax exclusion for the re-lease or re-rental of items of tangible personal property made by a short-term equipment rental dealer	
HB 486	DeVillier	(Constitutional Amendment) Removes the state sales and use tax exemptions for food for home consumption, certain utilities for residential use, and prescription drugs	Voluntarily deferred in House Ways & Means 4/27
HB 504	Wright	(Constitutional Amendment) Repeals the sales and use tax exemptions for gasoline, diesel fuel, and special fuels, food for home consumption, certain utilities for residential use, and prescription drugs	
HB 605	Wright	Imposes state sales and use taxes on the sale, use, lease, or rental of tangible personal property at a rate of 2.97%; repeals certain state and local sales and use tax exemptions and exclusions	
HB 612	Nelson	Repeals the state and local sales tax exemptions and exclusions currently ineffective	
SB 6	Cathey	Exempts purchases of utilities used by commercial farmers for on-farm storage from state sales and use tax	
SB 200	McMath	Provides for a state sales tax exemption beginning July 1, 2021, through June 30, 2023, for admission tickets to live entertainment events at certain facilities	

**Other**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 443	Beaullieu	Provides the amount of the school tuition organization tax credit is the amount of the donation and makes changes relative to the distribution, endorsement, and reservation of scholarship payments	
HB 503	Cormier	Authorizes a refundable individual income tax credit for La. taxpayers residing in parish that has bridge constructed over a man-made or natural waterway that requires a toll payment	

HB 539	Cormier	Levies a 2% tax on the transmission of money into La. or from La. to locations outside the continental borders of the U.S. and establishes the La. Teacher's Salary Support Fund for deposit of the avails of the tax
HB 681	Bourriaque	Provides an exclusion from sales and use and certain hotel occupancy taxes for certain establishments; provides that the term "hotel" does not include any establishment consisting of and operated solely as a facility zoned by local ordinance as disaster recovery housing, temporary workforce housing, or any other similar type of establishment which is closed to and does not accept reservations directly from individuals of the general public and which does not market, solicit, advertise, or accept reservations through the use of any online platform
SB 56	Carter	Provides an individual income tax credit for individuals repaying student loan debt; authorizes an individual income tax credit for the actual amount of the student loan payments made by the taxpayer during the taxable year, or \$1,000, whichever is less
SB 121	Talbot	Authorizes a parish governing authority to levy an excise tax on sports wagers
SB 160	Allain	Conforms state partnership reporting adjustments to federal taxable income to current federal partnership audit adjustments
SB 237	Foil	Creates the Louisiana Import Tax Credit to encourage the utilization of Louisiana public port facilities for cargo imports and the development of new port infrastructure facilities for the manufacturing, distribution, and warehousing of imported goods; requires applicants for the credit to meet certain criteria, including that they be a port facility user who imports more than 50 TEUs of cargo through Louisiana public ports
SB 239	Johns	Modifies the federal income tax deduction for taxpayers impacted by 2021 hurricanes

**Continue to advance the state's economic recovery from the pandemic,  
and sustain La.'s economic development toolkit**

Address the state's insolvent UC Trust Fund without adversely impacting business; protect key incentives proven to generate return on public investment, especially Digital Media/Software Development, Quality Jobs, Angel Investor, and ITEP

***Omnibus Incentive Bills***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 202	Bishop	(Constitutional Amendment) Requires a favorable vote of two-thirds of each house of the legislature to enact a new tax exemption, exclusion, deduction, rebate or credit and requires all new tax exemptions, exclusion, deductions, rebates or credits to expire within four years of enactment unless extended	OPPOSE; sched. for House floor debate 4/29, returned to the calendar
HB 417	Ivey	(Constitutional Amendment) Amends Article VII of the La. Constitution in its entirety; includes provisions related to individual income tax rates, eliminates the deductibility of federal income taxes, provides for changes to ad valorem taxation, provides for ITEP exemptions, provides for PILOTs	
HB 444	Bishop	Terminates certain income, corporate franchise, severance, sales and use, tobacco, petroleum product, alcohol tax exemptions, exclusions, credits, deductions, reductions, rebates, and other tax incentives, including the Angel Investor and Digital Media programs	OPPOSE; voluntarily deferred in House Ways & Means 4/14; awaiting fiscal note
HB 448	R. Carter	Repeals the state tax on the income of individuals, estates and trusts, and corporations, repeals income tax exemptions, deductions, exclusions, and credits, and limits the applicability of certain tax credits to the corporation franchise tax, including the following: Angel Investor Tax Credit, inventory tax credit, credit for expenses paid by economic development corps., credit for expenses associated with the rehabilitation of historic structures located in downtown development or cultural districts, and more	
HB 454	DeVillier	Reduces the amount of certain income tax credits, deductions, exemptions, and exclusions by 50%, including the inventory tax credit, credits for economic development corporation expenses, credits for research and development expenses and grants awarded by the federal Small Business Technology Transfer Program or a Small Business Innovation Research Grant, the Digital Interactive Media and Software Tax Credit, the Angel Investor Tax Credit, Enterprise Zones, New Markets Jobs Act credits,	OPPOSE; involuntarily deferred in House Ways & Means 4/27
HB 543	DeVillier	Repeals state taxes levied on the taxable income of individuals, estates and trusts, and corporations, and the state corporate franchise tax and repeals income and franchise tax exemptions, deductions, exclusions, and credits, including limiting applicability of the rebate portion of the enterprise zone program	

HB 547	Pressly	Reduces the rate of the corporate income tax from a graduated system of rates and brackets to a flat rate of 3.28%, repeals the corporate franchise tax, repeals the deduction for federal income taxes paid, and terminates certain income tax credits, including the Digital Interactive Media and Software tax credit (beginning Jan. 1, 2023) and the Angel Investor tax credit (accelerating the termination date for granting or reserving credits from on or after July 1, 2025, to on or after July 1, 2023)	OPPOSE; terminates key incentive programs to offset tax cuts; voluntarily deferred in House Ways & Means 4/27
HB 629	Ivey	Provides for the reform of individual income tax, corporate income tax, corporate franchise tax, and ad valorem taxes: removes the graduated schedule of individual income tax rates in favor of a flat 4% rate; eliminates the graduated schedule of corporate income tax rates dependant on the amount of taxable income of the taxpayer in favor of a flat 6.5% rate; provides for the phase-out of the corporate franchise tax beginning on or after Jan. 1, 2023, by reducing the amount of the tax by 25% each year until no tax is levied on the taxable capital of corporations beginning on or after Jan. 1, 2026; requires LED to to adopt and promulgate rules to administer the ITEP program in compliance with present law	
SB 158	Allain	(Constitutional Amendment) to phase out the ad valorem tax on inventory, reduce the maximum amount of the ITEP exemption, and provide for funding for local government	
SB 240	Luneau	Limits the utilization of income and corporation franchise tax credits to total tax liability	OPPOSE

### **COVID-19 Recovery**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 533	Wright	Establishes an income tax credit for COVID-19-impacted businesses that meet certain eligibility requirements in the Competitive Projects Payroll Incentive Program and provides for the amount of the credit, maximum term of the contract, and other incentive requirements	
HB 534	Wright	Establishes the Louisiana Re-shoring Incentive Program; establishes an income tax credit of up to 10% of new payroll for qualified businesses and either a state sales and use tax credit for capital expenditures for facilities or a project facility expense tax credit for businesses that re-shore jobs, services, production, research, or manufacturing to Louisiana from overseas	Rep. Wright indicated he does not intend to move this bill forward
HB 642	Schex.	Creates the American Rescue Plan Act Fund; provides that the program may provide funding for the following purposes: to respond to the public health emergency with respect to COVID-19, including assistance or aid program; to provide premium pay to certain essential workers or provide grants to eligible employers that have eligible workers who perform essential work; provide government services to the extent of the reduction in revenue of the state due to COVID-19 relative to revenues collected in the most recent full fiscal year of the state prior to the emergency; to make necessary investments in water, sewer, or broadband infrastructure	Passed House 99-0 on 5/6; sched. for Senate Finance 5/24
HB 651	Willard	Creates the Seed Louisiana Initiative to provide investment capital to increase funding and growth for small businesses by using funding from the reauthorization of the State Small Business Credit Initiative in the American Rescue Plan Act of 2021; charges the Louisiana Economic Development Corporation with promulgating rules as necessary to implement the initiative	

HB 683	Bishop	Provides relative to the use of federal funds received by the state from the American Rescue Plan Act of 2021 for projects in the capital outlay budget; appropriates all federal funds received by the state from the Coronavirus Capital Projects Fund established by the American Rescue Plan Act of 2021 for capital expenditures	
HB 686	G. Carter	Creates the Small Business Development Fund to use American Rescue Plan Act funds to provide grants to small Louisiana entrepreneurship that are certified pursuant to the Hudson Initiative and the Veteran Initiative	
HB 687	Jenkins	Creates the American Rescue Plan Act Small Business and Nonprofit Youth Employment Fund (Employment Fund) as a special fund in the state treasury and provides for the transfer and deposit of certain federal funds into the fund; provides the purpose of the Fund is to provide assistance to households, small businesses, and nonprofits negatively impacted by the COVID-19 public health emergency; requires the treasurer to transfer and deposit into the Employment Fund \$100 million received by the state from the federal Coronavirus State Fiscal Recovery Fund established by the American Rescue Plan Act of 2021	
SB 11	Talbot	Provides an individual and corporation income tax exemption for certain state and federal COVID-19 relief benefits; excludes unemployment compensation benefits provided to a taxpayer from the individual income tax exemption	
SB 31	Cathey	Provides for an individual income tax exemption for gross wages of each taxpayer who qualifies as a digital nomad for a period of up to two years between January 1, 2022, through December 31, 2025; requires a taxpayer claiming the digital nomad exemption to maintain domicile in Louisiana for one calendar year following the establishment of domicile in Louisiana to be eligible for the exemption	Digital nomad = remote worker; sched. for Senate Rev. & Fisc. 4/26
SB 167	Allain	Requires the state treasurer to transfer \$30 million from the first funds received by the state from the American Recovery Plan Act into the Oilfield Site Restoration Fund; limits the use of these monies to the purposes of assessing and restoring orphan oilfield sites	Sched. for Senate Finance 4/26
SB 208	Foil	Establishes the Invest Louisiana Small Business Development Fund and authorizes a premium tax credit for small business growth investments made by qualified investors	
SB 228	Jackson	Creates the Louisiana Agricultural Recovery Program to provide economic support for Louisiana farmers by using a portion of the monies in the amount of \$200,000,000 received from Louisiana's allocation from the American Rescue Plan Act to be used for responding to the COVID-19 public health emergency, to offset revenue losses, bolster economic recovery, and to provide premium pay for essential workers, in a program to be administered by the Louisiana Agricultural Finance Authority	Sched. for Senate Finance 4/26

***UC Trust Fund***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 180	Goudeau	Provides relative to unemployment compensation benefits by adding an additional condition in order to satisfy the active search requirement	

HB 380	Lyons	Present law provides that if the UC Trust Fund balance exceeds \$400 million dollars, a 10% reduction in contributions due under the rate table shall be granted to each employer. Proposed law changes present law to provide that instead of a 10% reduction in contributions being granted to each employer, that a 10% reduction in contributions will apply only to employers with a positive reserve ratio	
HB 610	Lyons	<u>Original bill:</u> Provides relative to the maximum weekly benefit amount for unemployment benefits  <u>As amended:</u> Would create a one-time, \$1,000 incentive for Louisianans receiving unemployment benefits to return to full-time work, and a one-time, \$500 incentive for individuals who return to a part-time position; individuals claiming the incentive would be required to forfeit unemployment benefits for six months	SUPPORT; failed House 44-54 on 5/20
HR 32	Tarver	Declares that it is a priority to spend monies allocated to the state by the American Rescue Plan Act of 2021 in a responsible manner and further urges and requests the full legislature to prioritize spending these monies on shoring up the state's Unemployment Compensation Fund, making payments on the Hurricane and Storm Drainage Risk Reduction System, and liquidating outstanding state debt obligations	
SB 89	Reese	Provides for the applicable unemployment insurance procedure to be applied by the administrator for calendar year 2022 (Procedure 2: provides that the taxable wage base shall be \$7,700 and the maximum weekly benefit amount shall be \$247)	Reported favorably by House Labor & Industrial Relations; sched. for House consideration 5/26
SB 225	Reese	Provides relative to the maximum weekly amount of unemployment benefits	
SCR 3	Reese	Suspends certain provisions of law relative to unemployment tax increases and benefit reductions	Reported favorably by House Labor & Industrial Relations; sched. for House consideration 5/25
SCR 5	Reese	Suspends the provision of law providing for an unemployment insurance solvency tax	Reported favorably by House Labor & Industrial Relations; sched. for House consideration 5/25

***ITEP / Related Capital Investment Incentives***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 318	DeVillier	(Constitutional Amendment) Removes the requirement of gubernatorial approval for an industrial manufacturing establishment ad valorem tax exemption, caps the amount of the exemption for a manufacturing establishment at 80% of the ad valorem taxes of the establishment, and caps the amount of the exemption for a mega-project at 93% of the ad valorem taxes of the establishment	Voluntarily deferred in House Ways & Means 4/27

HB 370	Ivey	(Constitutional Amendment) Establishes standard, local, and executive property tax exemptions for capital investment projects when the projects meet eligibility and approval standards pursuant to law	
HB 464	Ivey	Establishes the La. Capital Investment Program which provides for the consideration and approval of standard, local, and executive capital investment project ad valorem tax exemptions	Statutory companion to HB 417
HB 690	LaCombe	Establishes a corporate income tax deduction not to exceed \$250,000 per year for expenditures incurred in the construction, repair, or renovation of capital infrastructure projects to modernize facilities, to make facilities more energy efficient, or to reduce emissions	

***PILOTS / CEAs***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 371	Ivey	(Constitutional Amendment) Authorizes local taxing authorities to enter into cooperative endeavor agreements for the purpose of authorizing payments in lieu of taxes	
HB 377	Ivey	Authorizes local taxing authorities to enter into cooperative endeavor agreements that provide for payments in lieu of taxes	Statutory companion to HB 371

***Angel Investor Tax Credit***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 160	DeVillier	Expands the types of investments that qualify for the Angel Investor Tax Credit to include investments secured or guaranteed by the Louisiana Entrepreneurial Business and to provide for alternative investment instruments considered as equity for purposes of recapturing an Angel Investor Tax Credit	Voluntarily deferred in House Ways & Means 5/3

***Digital Interactive Media and Software Tax Credit***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 527	Crews	Expands eligibility for the digital interactive media income tax credit to include information technology services used in the design and development of computer-based information systems	LED opposed; 1A opposed; cost of expansion would be too high to sustain current program; voluntarily deferred in House Ways & Means 4/27



### Opportunity Zones

Bill #	Author	Legislative Summary	Notes
HB 619	Hilferty	Authorizes parish governing authorities to create commercial property assessed clean energy resilient programs in federally designated opportunity zones	

### Other

Bill #	Author	Legislative Summary	Notes
HB 36	DeViller	Reduces the annual cap on the amount of motion picture production tax credits awarded from \$150M to \$75M per fiscal year, the cap on the amount of credits claimed on tax returns from \$180M to \$80M each fiscal year, and reduces the per project cap on motion picture productions from \$20M to \$10M and from \$25M to \$12.5M for scripted episodic content productions	Voluntarily deferred in House Ways & Means 4/27
HB 43	DeVillier	Exempts steam, water, electric power or energy, and natural gas used directly in the manufacturing process from the 2% levy of the state sales and use tax	Voluntarily deferred in House Ways & Means 4/27
HB 173	Echols	Establishes a corporate income tax credit equal to 50% of tax liability for broker-dealer financial firms who establish for the first time or relocate a home office or headquarters in a downtown development or cultural district in Louisiana	
HB 289	McFarland	Authorizes an income and corporate franchise tax credit for certain Class II and Class III railroads	
HB 291	Owen	Allows brewers to self-distribute their product	
HB 343	Beaullieu	Allows out-of-state wine producers to ship and sell raw wine products to in-state wine producers for wine production, and allows out-of-state wine producers to ship and sell finished wine to in-state wine producers for resale	
HB 445	Bourriaque	<p><u>Original bill:</u> Changes the sound recording investor tax credit from a non-refundable tax credit to a refundable tax credit</p> <p><u>As amended:</u> Removes provisions converting the tax credit to a refundable credit and instead requires credits for qualified music companies to be transferred to the Department of Revenue at 85% of face value, at the time of final certification; applicable to applications by qualified companies received on and after July 1, 2021; reinstates present law provisions that limit the amount of the credit that may be used in any taxable year to offset the investor's tax liability and authorizes a carry forward of unused credits for up to five years for applications received before July 1, 2021</p>	Passed House; reported favorably by Senate Rev. & Fisc. as amended 5/10; pending Senate floor action
HB 456	Edmonds	Requires some employee data be redacted from required verification reports for certain economic development programs and exempts such data from Public Records Law	SUPPORT; BRAC bill; passed House 59-38; pending Senate introduction

HB 538	Glover	Grants an additional 7% motion picture production tax credit for expenses incurred at a state-certified motion picture infrastructure project that is also eligible for the out-of-zone filming tax credit	
HB 676	Carpenter	Establishes the Apprenticeship Tax Credit Program and provides for administration of and eligibility for the program; establishes a tax credit for employers who employ "eligible apprentices," defined as meeting at least one of several criteria outlined in the bill	Sched. for House Ways & Means 5/11
HB 678	Duplessis	Establishes the Louisiana work opportunity income tax credit for certain business that hire re-entrants participating in work release programs	
HB 680	Hughes	Establishes the Louisiana Youth Jobs Tax Credit Program; establishes a tax credit for employers who employ one or more "eligible youth," as defined in the bill	
HB 685	Newell	Establishes an income or corporate franchise tax credit for any qualified low-income housing project placed in service by the taxpayer claiming the credit; provides that, among other requirements, the housing project must be located in an Enterprise Zone	
HCR 40	Schex.	Directs the Department of Economic Development to suspend certain tax incentives, subsidies, and other public financial support for certain utility scale solar projects	
SB 45	Harris	Extends the sunset of the Ports of Louisiana investor tax credit and the import-export cargo tax credit from July 1, 2021, to July 1, 2025	
SB 166	Smith	Provides relative to allowable taxes for the purposes of the historic rehabilitation tax credit	
SB 173	Hewitt	Provides relative to the administration of the Motion Picture Production Tax Credit	
SB 217	Harris	Creates the Louisiana Import Tax Credit to encourage the utilization of Louisiana public port facilities for cargo imports and the development of new port infrastructure facilities for the manufacturing, distribution, and warehousing of imported goods; requires applicants for the credit to meet certain criteria, including that they be a port facility user who imports more than 50 TEUs of cargo through Louisiana public ports	
SB 236	Ward	Provides relative to the Louisiana New Markets Jobs Act; adds those parishes declared by FEMA to be eligible for both individual and public assistance due to Hurricanes Delta and Zeta (incl. Lafayette, St. Landry, St. Martin)	
SB 243	T. Carter	Creates an apprenticeship tax credit program	Appears to be Senate companion to HB 676

### **Invest in infrastructure**

Increase state transportation infrastructure investment, with I-49 South as a top priority; strengthen DOTD transparency and accountability; support legislation that enables broadband expansion

#### ***Transportation Funding***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 511	McFarland	Provides for budgetary controls and oversight for the operating budget and capital project expenditures of DOTD; requires the House and Senate committees on transportation, highways and public works to meet jointly for the purpose of assessing DOTD's operations, employee salaries and related benefits, and capital project expenditures; requires the legislative auditor to commence a comprehensive audit of DOTD; requires DOTD to develop an online platform to provide the public access to Highway Priority Program project information; requires a phase-in of the avails of sales and use taxes on motor vehicles to the Construction Subfund of the Transportation Trust Fund (TTF); repeals the requirement that the treasurer deposit an amount equal to an increase in general fund revenues as certified by the Revenue Estimating Conference as being attributable to certain mineral revenues, not in excess of \$100 million per fiscal year, to the TTF	Passed House 69-29; pending Senate Finance
HB 514	Magee	Levies a .03% state sales and use tax on raw or crude marijuana recommended for therapeutic use and provides for the disposition of the collections of the tax collections of state sales and use taxes levied shall be deposited into the Construction Subfund of the Transportation Trust Fund	Reported favorably as amended by Senate Rev. & Fisc.; sched. for Senate consideration
HB 582	McFarland	<u>Original bill:</u> Repeals the 16¢ tax on gasoline, diesel, and special fuels in present law; levies a new 16¢ tax on gasoline, diesel, and special fuels; levies an annual tax on electric and hybrid vehicles; and dedicates the proceeds to the Construction Subfund of the Transportation Trust Fund (TTF); further requires the legislative auditor to commence a comprehensive audit of DOTD no later than July 1, 2022, to review the agency's operations, organizational efficiency, and performance  <u>As amended:</u> Amended by House Ways and Means: transfers \$120 million of the avails of the existing state gas tax into the Construction Subfund; provides for a one-time road use fee of \$1,000 on electric vehicles and \$500 on hybrid vehicles; removes provisions requiring a comprehensive legislative audit of DOTD. Amended by House Appropriations: changes the fees on electric and hybrid vehicles from one-time fees to annual fees of \$200 per year for electric vehicles and \$100 per year for hybrid vehicles	Reported favorably by House Ways & Means and House Appropriations, each with amendments; sched. for House consideration 5/24

HB 615	Freiberg	<p><u>Original bill:</u> Government Reform in Transportation (GRIT) Act of 2021: Increases the per gallon fuel tax by 10 cents in 2021, then by 2 cents every two years through 2033, for a total of 22 cents of new revenue; dedicates avails to the TTF's Construction Sub-Fund; shifts 3 cents (\$90 million) to the Sub-Fund in 2021 and 1 cent (\$30 million) to the Sub-Fund in 2025; levies an annual tax on electric and hybrid vehicles, requires DOTD prioritize and construct specific megaprojects based on the completion of each project's federally-mandated environmental process and requirements, including I-49 South; requires the legislative auditor to commence a comprehensive audit of DOTD no later than July 1, 2022</p> <p><u>As amended:</u> Levies an annual tax on electric (\$400/year) and hybrid (\$275/year) vehicles and dedicates the avails of the new tax to the Construction Subfund of the TTF; 80% of the avails of the tax must be used on highway and bridge preservation projects and 20% must be used on capacity projects</p>	Reported favorably by House Ways & Means 4/27; failed House 37-47 on 5/19
HB 623	McFarland	Provides for increases to fees and self-generated revenue of the DOTD	
HB 639	Zeringue	Creates the Matching Assistance and Grants for Infrastructure and Construction (MAGIC) Fund to provide funding for state infrastructure programs and expenditures	Sched. for House Appropriations 5/3
HB 692	Newell	Levies a tax on cannabis and dedicates the avails of the tax, 15% of which shall be directed into the Transportation Trust Fund (TTF)	
HB 693	Davis	Phases in the dedication of the temporary 0.45% state sales tax to the Construction Subfund of the Transportation Trust Fund (TTF) beginning in 2022; also extends the sales tax at a reduced rate of 0.4% from July 1, 2025 to June 30, 2031; by FY 2030-2031, 100% of the collections would be deposited into the Subfund; also requires DOTD to prioritize construction of certain megaprojects, including I-49 South.	Reported favorably by House Ways & Means 4/27; sched. for House consideration 5/11, returned to calendar
SB 1	Peacock	Dedicates a portion of the avails of the 0.45% temporary state sales and use tax to the Construction Subfund of the Transportation Trust Fund (TTF) beginning July 1, 2022; increases the portion dedicated to the TTF each year for the life of the temporary tax such that by the last year of the tax 100% of the temporary tax is deposited into the TTF; requires that a minimum of 50% of the temporary sales tax dedicated to the TTF be allocated equally among the nine highway districts	Reported favorably by Senate Finance; sched. for Senate consideration 5/24
SB 30	Cathey	Dedicates a portion of the state sales tax to the Transportation Trust Fund; dedicates two hundred fifty million dollars of the avails of the temporary tax to the Transportation Trust Fund (TTF) beginning July 1, 2022; provides that avails of the temporary sales tax dedicated to the TTF may be used only for project delivery, construction, and maintenance of roads and bridges in the state highway system; requires that a minimum of 50% of the temporary sales tax dedicated to the TTF be allocated equally among the nine multi-parish highway district; prohibits the State Bond Commission from issuing bonds secured by the avails of the tax deposited into the Transportation Trust Fund unless first approved by a favorable vote of the Joint Legislative Committee on the Budget	Voluntarily deferred in Senate Finance 5/3
SB 40	Ward	(Constitutional Amendment) to authorize a parish governing authority to levy sales tax on motor fuels with the approval of the parish electors	

SB 237	Foil	Creates the Infrastructure and Jobs Creation Tax Credit Program for the purpose of establishing a tax credit program to fund the development of grants for public-private partnership investment and infrastructure projects in Louisiana; authorizes an Infrastructure and Jobs Creation Tax Credit that can be used to offset income and corporate franchise taxes or insurance premium taxes; authorizes the Department of Revenue to sell tax credits and limits the total aggregate amount of credits sold to fifty-five million dollars over the life of the program	Sched. for Senate Rev. & Fisc. 5/3
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***Other Transparency and Accountability***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 40	Wright	Beginning in Fiscal Year 2022-2023, limits Transportation Trust Fund monies from being used to fund Dept. of Transportation and Development employees' and retirees' salaries and benefits: beginning in FY 2022-2023, prohibits DOTD from using TTF monies to pay for the benefits of retired employees; beginning in FY 2023-2024, reduces the amount of TTF funds DOTD is allowed to use to pay for benefits and annual salary costs for current employees by one-sixth each fiscal year until FY 2028-2029, when DOTD will be prohibited from using TTF monies to pay for any benefits and annual salary costs for current employees	Passed House 65-31; pending Senate Finance

***Broadband / Telecommunications***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 465	M Johnson	Regulates leasing of the 4.9GHz band; removes authority over mangament of the band from GOHSEP to the executive director of broadband development and connectivity; requires the band be leased using a blind auction; requires the office, with the assistance of the Department of Administration, to establish, facilitate, and maintain two separate task forces: one shall consider the commercial use of the band and one shall consider the public safety use; each task force shall submit a report to the Legislature	Passed House; pending Senate Commerce
HB 476	Schamer.	Allows parishes and municipalities to utilize public-private partnership projects for purposes of broadband and high-speed data infrastructure expansion	
HB 622	Thompson	Re-establishes previously repealed law to create the "Rural Development Fund" and "Rural Development Program" to mitigate the rapid deterioration of rural health, education, infrastructure, and other systems essential to the socioeconomic wellbeing of the state's rural population; adds "broadband connectivity" and "water quality and treatment" as policy areas considered to be a part of rural development and revitalization in the Governor's Office of Rural Development	

HB 642	Schex.	Creates the American Rescue Plan Act Fund and accompanying program to administer monies from the fund; provides that the program may provide funding for the following purposes: to respond to the public health emergency with respect to COVID-19, including assistance or aid program; to provide premium pay to certain essential workers or provide grants to eligible employers that have eligible workers who perform essential work; provide government services to the extent of the reduction in revenue of the state due to COVID-19 relative to revenues collected in the most recent full fiscal year of the state prior to the emergency; to make necessary investments in water, sewer, or broadband infrastructure
HB 648	Deshotel	Establishes the "Granting Unserved Municipalities Broadband Opportunities" (GUMBO) program to allow municipalities to expand broadband, administered by the Office of Broadband Development and Connectivity in the Division of Administration

**Other**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 76	LaCombe	Increases from 1,249 to 4,999, the maximum number of customers that a rural water system may service to qualify for the exemption from local match requirements for capital outlay projects	
HB 120	Newell	Provides for the confidential nature of blueprints, floor plans, and renderings of the interior of an airport facility or of a facility on airport property and exempts such records from disclosure pursuant to the Public Records Law	
HB 545	Hughes	Provides for the expenditure of money in road transfer agreements and funds to be credited to the Parish Transportation Fund; authorizes use of the Fund to compensate a parish or municipal governing authority for the acceptance of ownership of any road on the state highway system that is not a part of the federal system	
HB 606	Brass	Changes the design-builders contracts qualification process to allow for a pool of prequalified design-builders and experience specific to the type of work	
HB 636	Pierre	Vests power in the Department of Transportation and Development over high occupancy vehicle lanes on state highways, provides for violations, and provides for definitions	
HB 645	Glover	Replaces the I-49 Inter-City Connector project with the Jimmie Davis Bridge project to receive funding from the Deepwater Horizon settlement	
HB 654	Moore	Authorizes the secretary of the DOTD, the superintendent of the La. State Police, and the executive director of the La. Hwy. Safety Commission to establish a highway safety corridor program, creates the Safety Corridor Advisory Group, provides for definitions, and provides for violations	
SB 129	Mills	Creates and provides for the Community Drinking Water Infrastructure Sustainability Act	

SB 185	Allain	Requires cooperation with landowners and utility and agricultural representatives in developing regulations governing solar devices; also requires such regulations govern property leases for the exploration, development, and production of solar energy; authorizes the rules to provide for minimum requirements for property leases for the exploration, development, and production of solar energy including but not limited to acreage, access, and maintenance of the property during the lease, and decommissioning and final site closure upon termination of the lease	
SB 207	White	Excludes the La. Dept. of Transportation and Development (DOTD) from the provisions of advertising and awarding to the lowest bidder for public work contracts	
SB 217	Harris	Creates the Louisiana Import Tax Credit to encourage the utilization of Louisiana public port facilities for cargo imports and the development of new port infrastructure facilities for the manufacturing, distribution, and warehousing of imported goods; requires applicants for the credit to meet certain criteria, including that they be a port facility user who imports more than 50 TEUs of cargo through Louisiana public ports	
SB 223	Johns	Provides relative to financing utility storm repairs and strengthening and stabilizing utilities	Reported favorably by Senate Commerce 4/14
SCR 24	Foil	Requests the Department of Environmental Quality to study the feasibility of providing funding for devices that remediate certain water quality impairments	

**Promote educational attainment**

Ease pathways to adult learner reenrollment and credential completion, including establishment of the proposed MJ Foster Promise Program; advocate for sufficiently funding early care and education; support regional higher ed capital outlay priorities

***Early Care and Education***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 85	McKnight	Establishes the Steve Carter literacy program for certain public school students in grades K-5; provides for payments of up to \$500 per student per year for eligible services intended to improve reading or literacy skills	SUPPORT; broad bipartisan support; passed House 94-0; pending Senate Education
HB 304	Lyons	Requires the State Board of Elementary and Secondary Education (BESE) to coordinate and report data relative to early childhood care and education and to consider this data when allocating certain funding; also requires the creation of a program for providing instructional materials for home use	
HB 592	Hilferty	Authorizes an income tax deduction equal to \$5,000 per child, per year, for early childhood care and education expenses paid for the care or education of a child from birth to four years of age	
HB 601	Goudeau	Creates the "New Orleans Pelicans" special prestige license plate; requires monies received from the royalty fees be forwarded to the Louisiana Wildlife and Fisheries Conservation Fund and the Louisiana Early Childhood Education Fund in equal disbursement	
HB 628	Stefanski	Provides for sports wagering gaming, levies a tax on net gaming proceeds, creates license and permit fees and provides for the disposition of the monies	Monitoring; possible amendments to dedicate funding to ECE
HB 688	Stefanski	Authorizes certain taxes and fees on sports wagering gaming	Monitoring; possible amendments to dedicate funding to ECE; sched. for House Ways & Means 5/11
HB 692	Newell	Levies a tax on cannabis and dedicates the avails of the tax, 10% of which shall be directed to the Louisiana Early Childhood Education Fund	
HB 697	Stefanski	Authorizes the Louisiana Lottery Corporation to conduct sports wagering and levies a tax on sports wagering gaming	Monitoring; possible amendments to dedicate funding to ECE
HCR 11	Hughes	Requests the State Board of Elementary and Secondary Education to develop a plan for providing school literacy coaches for students in kindergarten through second grade in elementary schools identified as needing improvement	



SB 10	Fields	Provides for mandatory kindergarten attendance and requires compulsory school attendance beginning at age 5	Senate Education Chair priority
SB 142	Ward	Provides for the disposition of funds generated by sports wagering	Monitoring; possible amendments to dedicate funding to ECE
SB 216	R. Mills	Requires early literacy professional development for all teachers, principals, and assistant principals in grades K-3	
SB 222	Hewitt	Expands the state's quality early literacy initiative by requiring the Department of Education to develop a screening to assess the literacy level of each K-3 student, provide the screening at no cost to each public school, and establish scores to determine if a student is above grade level, on grade level, or below grade level, among other provisions	

***High School to College Transition***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 60	Brass	Removes the termination of the Dual Enrollment Framework Task Force	Board of Regents priority; reported favorably by Senate Education; sched. for Senate consideration 5/24
SB 99	Fields	Extends, beginning with students who graduate in the 2020-2021 academic year, the date by which a student must take the ACT or SAT to receive qualifying scores with a one semester award reduction from July 1 to August 1; additionally provides that if a student was prevented from taking the test on or prior to the April national ACT test date due to issues with test administration, the student may provide a qualifying test score by September 30 without a one semester award reduction; allows exemptions for students who graduate in 2020 and 2021 and test after the prescribed deadlines, if the student provides documentation of inability to take a test as scheduled due to COVID-19, or other situations	Board of Regents priority
SB 214	Jackson	Provides relative to individual graduation plans and high school curriculum options; among other provisions, requires the state Department of Education to develop materials regarding high school curricula frameworks, graduation requirements, and relevant postsecondary education and career opportunities and that the materials be provided to each school for use in the annual meeting with parents and legal guardians required in conjunction with scheduling students' classes	

***Higher Ed Access and Affordability***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
SB 56	Carter	Provides an individual income tax credit for individuals repaying student loan debt	

SB 148	Cortez	Creates the M.J. Foster Promise Award Program to provide a financial award to an eligible student who enrolls in a qualified program at a two-year public postsecondary education institution to pursue an associate degree or shorter-term postsecondary education credential required for certain high-demand, high-wage occupations aligned to Louisiana's workforce priorities	SUPPORT; 55 by 25 priority; Board of Regents supports; reported favorably by House Education; pending House consideration 5/26
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<b>K-12</b>			
<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 175	Phelps	Provides that the local superintendent's appointment of a principal is subject to the approval of the school board, which shall occur at a public meeting where there is an opportunity for public comment	OPPOSE
HB 211	Wright	Provides relative to the ability of students to attend the public school of their choice, including provisions for appealing a denial of enrollment to the State Bd. of Elementary and Secondary Education (BESE)	
HB 212	Wright	Creates and provides for the administration of the Education Savings Account (ESA), a program for the purpose of providing state funding for qualified education expenses for students in grades kindergarten through 12 who are not enrolled in a public school	
HB 421	Emerson	Authorizes each public school governing authority to establish learning pods as an extension of any school under its jurisdiction. Defines "learning pod" as a group of at least 10 students enrolled in the school who receive instruction in a small group setting, and provides standards for their administration	
HB 494	Mincey	Requires a written agreement between affected public school governing authorities and a parent for a student to attend the public school of his choice	
HB 528	Garofalo	Authorizes a balanced calendar pilot program for public schools	
HB 556	DeVillier	Creates and provides for administration of a program to provide state funding for qualified education expenses for students in grades K-12 who are not enrolled in a public school	
SB 5	Foil	Excludes amounts deposited into certain education savings accounts for tuition expenses for elementary and secondary schools from state income tax	Board of Regents supports
SB 114	Peacock	Provides for remote public school registration and enrollment of children of military personnel transferring to the state	
SB 234	McMath	Requires public schools to provide accelerated instruction in the applicable subject matter area to each student in the third, fourth, fifth, sixth, seventh, or eighth grade who fails to pass any examination administered pursuant to the state's school and district accountability system.	

<b>Occupational Licensing</b>			
<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 398	Butler	Creates the Occupational Licensing Board Review Program in the office of the attorney general	

**Other**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 42	Davis	Requires public postsecondary education institutions to provide enrolled students who take out education loans with the following information concerning these loans: (1) the annual amount of education loans taken out by the student; (2) an update on the percentage of the borrowing limit the student has reached; (3) monthly repayment amounts that a similarly situated borrower may incur; also provides that an institution shall not be liable for providing such information	Board of Regents priority; "Truth in Borrowing" bill
HB 131	Coussan	Establishes an income tax credit for donations or sales below cost to educational institutions in La. of state of the art machinery and equipment or other technological property used for research, research training, or direct education of students	
HB 122	Brass	Requires instruction in traffic safety for public school students	
HB 253	McKnight	Shifts the governance and funding of the La. Special School District, which provides special education services through its schools and programs, to an independent agency governed by a newly created board of directors that shall have nine members appointed by the governor	
HB 256	Tarver	Allows teachers or other employees employed by a city or parish school board under a collective bargaining agreement to have dues for an organization for teacher or school employees withheld from their paychecks	
HB 280	Edmonds	Revises eligibility criteria for school participation in the Student Scholarships for Educational Excellence Program and removes the program enrollment cap applicable to certain schools	
HB 322	Freeman	<u>Original bill</u> : Provides for the sharing of limited student information for the purpose of administering certain federal food assistance programs and for certain postsecondary education purposes  <u>As amended</u> : Amended in House Education to include provisions of HB 563 by Rep. Garofalo relative to student data sharing (below); amended on House Floor to remove HB 563 provisions and return bill to its original form	SUPPORT; Board of Regents priority; important to evaluating and improving the edu & workforce dev system; reported favorably as amended by House Education on 5/6; passed House as amended 5/12; pending Senate referral
HB 459	Freiberg	<u>Original bill</u> : Provides relative to the reporting and sharing of occupational information and employment information  <u>As amended</u> : Provides that no penalty can be assessed against employers who fail to report or timely report certain data; further provides that the data required by the bill be aggregated by occupation and designated by municipality, when applicable, and by parish.	SUPPORT; Board of Regents supports; reported favorably by Senate Labor & Industrial Relations; sched. for Senate consideration 5/24
HB 555	Thompson	Prohibits the use of data derived from a value-added model (VAM) as a factor in measuring student growth for the purpose of teacher evaluations	OPPOSE

HB 563	Garofalo	Provides relative to the sharing of students' personally identifiable information by public school governing authorities	SUPPORT; Board of Regents priority
HCR 1	Coussan	Requests the congressional delegation of Louisiana to expand the SkillBridge program to include National Guard reserve members to assist them in finding employment in the civilian sector and requests participation in the SkillBridge program from the Department of Economic Development, the Louisiana Workforce Commission, and private companies in the state of Louisiana	
HCR 20	Hughes	Requests that the governor appoint additional women to Bd. of Regents and each of the four public postsecondary education management boards with the goal that women will comprise at least 50% of each board's membership by July 1, 2023	
HCR 22	Freiberg	Requests the State Bd. of Elementary and Secondary Education to require public school governing authorities to post certain fiscal information online	
HCR 39	Mincey	Creates a task force to study issues related to teacher shortages in Louisiana	
SB 27	Foil	Expands the ability to earn a designation as a "Governor's Military and Veteran Friendly Campus" to all postsecondary education institutions in Louisiana	
SB 51	T. Carter	Authorizes a \$1,000 annual individual income tax credit for teachers	
SB 77	Mizell	Exempts purchases of certain school buses from sales and use tax	
SB 117	Tarver	Prohibits measures of student growth from being used to evaluate teacher performance or effectiveness for the 2020-2021 school year	
SB 128	Jackson	Provides relative to teacher planning time and lunch periods	
SCR 2	Fields	Provides for legislative approval of the MFP formula for the 2021-2022 school year	
SR 14	Fields	Recognizes the University of Louisiana System and designates Wednesday, April 14, 2021 as University of Louisiana System Day at the Capitol	

**Other**

<b>State Budget Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 1	Zeringue	Provides for the ordinary operating expenses of state government for Fiscal Year 2021-2022	Passed House 102-1; sched. for Senate Finance 5/24
HB 428	Geymann	Prohibits the use of federally declared disaster funds for increases in recurring state expenditures unless the federal funds received are payable to the state on a reimbursement basis or if the Revenue Estimating Conference adopts a revised forecast that shows recurring revenues sufficient to fully fund existing obligations and such increase for the current fiscal year and the next two fiscal years	Passed House 66-31; pending Senate referral
HB 484	Zeringue	Provides for the ancillary expenses of state government	Passed House 95-0; sched. for Senate Finance 5/24
HB 487	Echols	(Constitutional Amendment) Allows reductions of up to 20% to appropriations from constitutionally protected funds and appropriations to health care and higher ed during a projected budget deficit	Reported favorably by House Appropriations and House Civil Law & Procedure; sched. for House consideration 5/24
HB 515	Zeringue	Provides for the transfer, deposit, and use of monies among state funds, including: transfers 25% of the FY 2019-2020 surplus (\$67,608,578) to the Budget Stabilization Fund; transfers \$4,100,000 of state general fund (direct) into the Higher Education Initiatives Fund; and more	Passed House 97-0; sched. for Senate Finance 5/24
HB 516	Zeringue	Makes supplemental appropriations for Fiscal Year 2020-2021	Passed House 86-4; sched. for Senate Finance 5/24
HB 553	Zeringue	Provides for the allocation and distribution of the Revenue Sharing Fund for FY 2021-2022	Passed House 95-0; sched. for Senate Finance 5/24
HB 614	Geymann	Provides requirements and restrictions on construction and passage of the annual general approp. bill; provides that the Revenue Estimating Conference (REC) must certify unanimously that bills appropriating money meet certain criteria; requires that prior to submission of the governor's proposed executive budget, REC must certify unanimously that the proposal meets certain criteria	
HR 9	Zeringue	Provides for recommittal of any instrument with a specified fiscal impact to the Committee on Appropriations	

SB 187	White	Creates the Fiscal Year 2021 Reserve Fund as a special fund in the state treasury. Any money transferred, donated, or appropriated to the fund by the legislature shall be deposited into the fund and remain in the fund at the end of the fiscal year; interest earned on the investment of monies in the fund shall be credited to the fund	
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**Capital Outlay**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 2	Bishop	Provides for the comprehensive Capital Outlay budget	Passed House 99-0; sched. for Senate Rev. & Fisc. 5/24
HB 277	Bishop	Restricts the allocation of cash line of credit capacity for certain projects and provides for the recommendation of projects for lines of credit	MONITOR; pending House final passage, sched. 4/15, returned to calendar
HB 302	Bishop	Adds reporting requirements for capital outlay projects, requires projects funded through the issuance of debt to be included in the Capital Outlay Act, and eliminates the needs-based exemption from the local match requirement for nonstate entity projects	Pending House final passage, sched. 4/15, returned to calendar
HB 683	Bishop	Provides relative to the use of federal funds received by the state from the American Rescue Plan Act of 2021 for projects in the capital outlay budget; appropriates all federal funds received by the state from the Coronavirus Capital Projects Fund established by the American Rescue Plan Act of 2021 for capital expenditures	
SB 75	Lambert	Provides an exception for late approval of a capital outlay request for a state-owned and administered project submitted by a budget unit of the state, including public postsecondary education institutions	
SCR 25	Cathey	Requests the commissioner of administration to provide, within 14 days, the legislature with a list of all nonstate entity capital outlay projects from 2016-2017 through and including 2021-2022 which have not been required to provide matching funds	
SCR 30	Allain	Limits annual total cash general obligation capital outlay projects to general obligation bond cash line of credit capacity	

**Expenditure Limit**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 273	Beaullieu	(Constitutional Amendment) Requires the legislature to establish a procedure to determine the annual state expenditure limit and caps the growth of the limit at 5%	
HB 276	Beaullieu	Changes the base for the expenditure limit to current year appropriations, limits expenditure limit growth to five percent, and changes the method of determining the growth factor	Statutory companion to HB 273

**Tort Reform**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 262	Seabaugh	Provides relative to venue for direct actions by third parties against insurers	

**Retirement Systems**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
SB 22	Peacock	Changes eligibility and disability reporting requirements for new members of the Louisiana State Employees' Retirement System (LASERS) rank-and-file, the Teachers' Retirement System of La. (TRSL), and the La. School Employees' Retirement System (LSERS); requires members to continue to certify total disability every three years until they attain age 67; proposal makes members eligible for retirement at age 67 or the age of retirement set by the Social Security Administration, whichever is greater, after five years of service. The actuarial reduction for new members under proposed law is from age 67 or the age of retirement set by the Social Security Administration, whichever is greater	
SB 24	Price	Provides a minimum benefit increase for certain retirees, beneficiaries, and survivors of the Teachers' Retirement System of Louisiana, Louisiana State Employees' Retirement System, Louisiana School Employees' Retirement System, and State Police Retirement System	

**Oil & Gas / Coastal Issues**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 72	Coussan	Authorizes the secretary of the Department of Environmental Quality to establish a voluntary environmental self-audit program	Reported favorably by House Natural Resources and Env. And House & Gov. Affairs; sched. for House consideration 5/11, returned to calendar
HB 569	Kerner	Creates the Louisiana Coastal Zone Recovery Authority within the office of the governor and provides for the disposition of funds recovered in settlement of the state and parish coastal zone litigation	Grow LA Coalition OPPOSED
HB 617	McCormick	Establishes Louisiana as a fossil fuel sanctuary state	
HB 643	Schex.	Allows the Coastal Protection and Restoration Authority (CPRA) to acquire property prior to judgment for integrated coastal protection purposes	
SB 59	Hensgens	Provides for the risk charge against nonparticipating mineral owners in drilling units	
SB 122	Allain	Provides for monies collected from enforcement actions of coastal use permits	
SB 141	Fesi	Provide for actions arising from coastal use permits	

SB 167	Allain	Requires the state treasurer to transfer \$30 million from the first funds received by the state from the American Recovery Plan Act into the Oilfield Site Restoration Fund; limits the use of these monies to the purposes of assessing and restoring orphan oilfield sites	
SB 233	Ward	Provides for the disposition of funds recovered in settlement of the state and parish coastal zone litigation through creation of the State and Parish Coastal Zone Recovery Authority within the office of the governor	Grow LA Coalition OPPOSED
SCR 9	Lambert	Approves the annual state integrated coastal protection plan for Fiscal Year 2022, as adopted by the Coastal Protection and Restoration Authority Board	

### ***Agriculture / Fisheries***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 75	Kerner	Extends the Fishermen's Gear Compensation Fund and payments into the Underwater Obstruction Removal Fund until June 30, 2026	Withdrawn prior to introduction
HB 317	Kerner	Establishes the Imported Seafood Safety Fund and an annual fee to support testing and monitoring for harmful substances in imported seafood to be conducted by the La. Department of Health	
HB 331	Bourriaque	Authorizes the state to enter into agreements with riparian landowners to establish a permanent, fixed boundary between state owned or claimed and privately owned or claimed water bottoms, regardless of the navigability of the water body	
HB 399	Carrier	Allows for the state and private landowners to enter into water bottom boundary agreements concerning disputed property	
HB 535	Orgeron	Creates menhaden exclusion zone where taking of menhaden is prohibited; the exclusion zone would extend from the coastal boundary between Texas and La. to the coastal boundary between Mississippi and La., extending one half mile seaward from land where the taking of menhaden is prohibited	
HB 551	Cormier	Provides for the menhaden season and the waters for which the menhaden season applies	
HB 644	Brown	Creates the Wild Caught Crawfish Advisory Council within the Dept. of Wildlife and Fisheries to make policy recommendations, develop market strategies and represent the interests of the industry	
HB 669	G. Carter	Authorizes the Department of Environmental Quality to increase annual fees for hazardous waste generators	
HB 670	G. Carter	Establishes a new fee for radioactive waste disposal processing and provides for an increase in certain fees assessed by the Dept. of Environmental Quality	
SB 6	Cathey	Exempts purchases of utilities used by commercial farmers for on-farm storage from state sales and use tax	
SB 169	Allain	Provides relative to the Louisiana Underground Utilities and Facilities Damage Prevention Law; adds normal farming operations as an exception to the definition of "excavation" or "excavate"	
SB 185	Allain	Provides for regulation of leases of land for solar farms; requires cooperation with landowners and utility and agricultural representatives in developing regulations; also requires regulations govern property leases for the exploration, development, and production of solar energy	



SB 228	Jackson	Creates the Louisiana Agricultural Recovery Program to provide economic support for Louisiana farmers by using a portion of the monies in the amount of \$200,000,000 received from Louisiana's allocation from the American Rescue Plan Act to be used for responding to the COVID-19 public health emergency, to offset revenue losses, bolster economic recovery, and to provide premium pay for essential workers, in a program to be administered by the Louisiana Agricultural Finance Authority
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**Other Bills of Local / Regional Significance**

Bill #	Author	Legislative Summary	Notes
HB 8	Butler	Requires the Evangeline Parish Tax Assessor to pay the cost of certain insurance premiums for eligible retirees from the assessor's office	
HB 86	Beaullieu	Provides that in Lafayette Parish, the parish executive committee of a recognized political party shall be composed of one member elected from each councilmanic district and nine members elected at large from the parish	
HB 93	Miguez	Allows the Iberia Parish Airport Authority to lease land, operations space, improvements, and equipment or landing field at LeMaire Airport in Jeanerette, Louisiana without advertising or competitive bidding, provided they charge fair and reasonable prices for the property, which is determined by appraisals and fair market value comparisons in accordance with FAA guidelines	
HB 144	Stefanski	Provides for changes to the board of directors of the Acadia Parish Convention and Visitors Commission; changes the total number of directors appointed by the parish governing authority from 11 to 12, further allows the Commission to appoint a 13th Commissioner by majority vote	
HB 334	Bourriaque	Establishes the boundaries of the City of Abbeville	
HB 335	Coussan	Authorizes the exchange of certain property in Lafayette Parish between the board of supervisors for the University of Louisiana System and the City of Lafayette; provides for the reservation of mineral rights to the state	
HB 339	Romero	Authorizes golf carts to cross La. Hwy. 26 at 4th St. within the town of Lake Arthur	
HB 340	St. Blanc	Extends the term for the board of commissioners of the Morgan City Harbor Terminal District	
HB 415	Gaines	Authorizes tourist commissions to create tourism recovery and improvement districts to generate funds to aid in the state's traveler economy	
HB 519	Pierre	Provides relative to the jurisdiction, governing board, and powers and duties of the North Lafayette Redevelopment Authority; authorizes the authority to engage in commercial and industrial development	MONITOR
HB 600	Goudeau	Exempts property acquired or transferred by the city of Lafayette or Lafayette Parish from the requirement, that prior to transferring property to a third party, the property must first be offered to the person from whom it was originally transferred	
HB 622	Thompson	Re-establishes previously repealed law to create the "Rural Development Fund" and "Rural Development Program" to mitigate the rapid deterioration of rural health, education, infrastructure, and other systems essential to the socioeconomic wellbeing of the state's rural population; adds "broadband connectivity" and "water quality and treatment" as policy areas considered to be a part of rural development and revitalization in the Governor's Office of Rural Development	

HB 624	St. Blanc	Authorizes the transfer of certain state property in St. Mary Parish from the DOTD to the St. Mary Parish Sheriff's Office and provides for the reservation of mineral rights to the state
HB 626	Garofalo	Requires payment for flood control, flood protection, or drainage projects that encompass multiple levee districts be paid proportionately as determined by mutual agreement of the districts impacted. Develops a formula to determine the proportionate share of the costs to be paid by each district
HB 627	Huval	Authorizes the transfer of certain state property in St. Martin Parish
HB 631	Goudeau	Creates the Atchafalaya Basin Bridge Commission and Atchafalaya Basin Bridge Commission Police; vests powers in the commission to establish and construct a transportation and utility corridor for the growth of residential, commercial, and industrial developments serving the urban and rural areas of Iberville and St. Martin parishes to be constructed within its jurisdiction
HB 682	Coussan	Adds a member to the board of commissioners for the Teche-Vermilion Freshwater District
SB 80	Cloud	Reallocates a portion of the state sales tax on room rentals in St. Landry Parish to the Liberty Theatre in Eunice
SB 87	Connick	Provides that annual taxes levied, for the purpose of constructing and maintaining levees and for all other purposes incidental thereto, by a governing authority of any levee district in Louisiana may not exceed 5 mills
SB 88	Connick	Authorizes levee boards to spend funds generated from one or more levee districts in another district that benefits an entire levee authority
SB 120	Boudreaux	Provides for the salary of the marshal of the city court of Lafayette
SCR 27	Cortez	Memorializes Congress to reauthorize the Atchafalaya National Heritage Area program

***Employment / Wages***

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
SB 7	Peterson	Establishes a state minimum wage and sets it at \$11.00 per hour beginning January 1, 2022, and increases it by \$2.00 every two years until 2026, for a total of \$15.00 per hour; additionally provides requires that if the federal minimum wage is raised, the state minimum wage shall also be raised to that level; provides employees the right for civil lawsuits if employers violate this law	
SB 49	T. Carter	Establishes a state minimum wage and provides that beginning January 1, 2022, the state minimum wage shall be set at \$15 per hour; provides that every employer in the state shall pay to each employee wages at a rate of not less than \$15 per hour for hours worked in a pay period, regardless of how the time at work is measured; provides that beginning January 1, 2023, and each January first thereafter, the minimum wage shall be increased by the percentage increase of the Consumer Price Index for all Urban Consumers (CPI-U), or its successor index, as calculated by the U.S. Department of Labor; provides that the minimum wage shall be rounded off to the nearest 5 cents	

**Labor Relations**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 103	McCormick	Provides for civil liability for public and private entities that require COVID-19 vaccinations for employment, school admissions, entry into premises, or services rendered; retains the rights and remedies afforded to employees under the Louisiana Workers' Compensation Law	
HB 151	Riser	Increases the administrative penalties for employers who misclassify employees and fail to pay unemployment insurance contributions	
HB 183	Brown	Provides relative to state income tax withholdings on federal disaster unemployment compensation benefits	
HB 245	Carpenter	Provides relative to prohibiting unlawful employment practices related to wage history, wage disclosure, and retaliation	
HB 259	Horton	Provides relative to employment for persons with disabilities and updates related terminology; provides for an exception that an individual's employment shall be considered employment under present law if the individual's employment is defined as employment under present law and the individual is performing work under the AbilityOne Program or a similarly set-aside program under federal law	
HB 439	Newell	Provides relative to pre-dispute arbitration agreements concerning claims or accusations involving sexual harassment in the workplace	
HB 480	Willard	Prohibits employment discrimination based on criminal history records and creates the Fair Chance Hiring Act	
SB 92	Luneau	Provides for uniform definitions of independent contractor and employee, and for penalties for the misclassification of employees	
SB 215	Barrow	Provides for the reasonable accommodations of employees who become temporarily disabled due to certain pregnancy and post-pregnancy medical conditions	

**Other Governmental Affairs**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 149	Frieman	Provides for legislative termination of a declaration of an emergency or any portion of the declaration	
HB 38	Edmonds	Provides for school board information to be accessible on the Louisiana Fiscal Transparency Website known as Louisiana Checkbook	

**Criminal Justice / Reentry**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 243	Newell	Decriminalizes the possession and distribution of marijuana contingent upon legislative enactment of a statutory regulatory system and establishment of a sales tax and provides relative to applicability	
HCR 15	Hughes	Requests the Juvenile Justice Reform Act Implementation Commission to study local education agency budgets relative to the funding of student support measures and report to the legislature no later than March 1, 2022	

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SB 16	Peterson	Terminates the use of private prisons, for-profit prison contractors in Louisiana
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**Adjudicated Properties**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 225	Phelps	Prohibits eviction of the tax debtor residing in the tax sale property, prohibits construction or improvements to the tax sale property, and provides exceptions to the prohibition	
SB 123	Connick	Provides for notice for seizure and sale of immovable property for nonpayment of taxes	

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**Other Bills to Track**

<b>Bill #</b>	<b>Author</b>	<b>Legislative Summary</b>	<b>Notes</b>
HB 91	Echols	Authorizes transportation network companies to provide nonemergency medical transportation services through the state Medicaid program	
HB 246	Coussan	Adds hydrogen to the list of substances that can be stored in underground reservoirs and salt domes	
HB 283	Hollis	Repeals reporting requirements related to commercial motor vehicle policies	
HB 294	Romero	Requires that a subcontractor be paid his portion of retainage upon substantial completion of the subcontractor's work	Voluntarily deferred in House Civil Law and Procedure 4/14
HB 360	T. Johnson	Defines "short-term rental dwelling unit" for purposes of registering with the office of state fire marshal and prohibits the owner of a short-term rental dwelling unit from completing a booking transaction unless the unit is registered	
HB 451	Davis	Provides for discounts and insurance rate reductions for residential and commercial buildings built to, or retrofitted to, reduce the threat of loss due to windstorm events	
HB 466	Jordan	Changes regulatory measures imposed upon credit unions	
HB 482	Wright	Creates a regulatory sandbox program to be administered by the Office of Financial Institutions	
HB 571	Stefanski	Provides relative to the regulation of alcoholic beverage delivery	
HB 572	M. White	Adds hydrogen, nitrogen, ammonia, compressed air, and noble gases to the list of substances that can be stored in underground reservoirs and salt domes and changes the amount of certain fees the commissioner is authorized to levy	
HB 577	McKnight	Provides relative to residential flood coverage	
HB 640	Schex.	Provides for the regulation of industrial hemp and hemp products	
HB 689	Jordan	Allows a credit union to compensate an officer, director, or committee member for the member's services	
HCR 4	Landry	Requires the Dept. of Environmental Quality (DEQ) to provide public notice for any permit or permit modification for all source facilities not otherwise exempt	

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SB 2	Fields	Requires on or before July 1, 2022, the owner or operator of a facility (any stationary source or any group of stationary sources that are located on one or more contiguous or adjacent properties, which are under common control of the same person or persons and are defined as a major source under the federal Clean Air Act, present law, or or any rule or regulation promulgated pursuant to either law) must operate an air monitoring system at a location determined by the department. Proposed law provides for the criteria pollutants the system must monitor, among other requirements
SB 43	Peacock	Provides for the regulation of certain advertisements for legal services

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