

2017 Regular Session

HOUSE BILL NO. 588

BY REPRESENTATIVE JAY MORRIS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

FUNDS/FUNDING: Provides for reductions to revenues into certain statutory funds

1 AN ACT

2 To amend and reenact R.S. 3:4411(B), R.S. 17:1874(B)(3), R.S. 22:347(A), 831(B), 835(C)
3 and (F), 837(C), and 1476(A)(2), R.S. 24:39(B), R.S. 27:92(B)(2), 270(A)(2) and
4 (3)(a)(introductory paragraph), 392(B)(1), (2)(a), (4), (5), and (6), 437(B), and
5 439(A), R.S. 39:98.7(B) and 100.1(B)(1), R.S. 42:262(B), R.S. 47:301.1(F), 318(B)
6 and (D), 841(G), 841.1, 841.2(A) and 1061(A)(4), R.S. 49:259(B)(1) and (C)(3), and
7 R.S. 51:2361(A)(2), relative to dedications of state revenue; to provide for a
8 reduction to the revenues deposited into certain special treasury funds; to provide for
9 deposits of revenue into the state general fund; to provide for an effective date; and
10 to provide for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. R.S. 3:4411(B) is hereby amended and reenacted to read as follows:

13 §4411. Forestry Productivity Fund; disposition of funds

14 * * *

15 B. After compliance with the requirements of Article VII, Section 9(B) of
16 the Constitution of Louisiana relative to the Bond Security and Redemption Fund,
17 ~~and prior to monies being placed~~ fifty percent of the revenue deposited as required
18 in Subsection A of this Section shall be deposited in the state general fund; ~~an~~
19 ~~amount equal to that~~ The remaining fifty percent of the revenue deposited as required
20 by Subsection A of this Section shall be credited to a special fund hereby created in

1 the state treasury to be known as the Forestry Productivity Fund. The monies in this
 2 fund shall be used solely as provided in Subsection C of this Section and only in the
 3 amounts appropriated by the legislature. All unexpended and unencumbered monies
 4 in this fund at the end of the fiscal year shall remain in the fund. The monies in this
 5 fund shall be invested by the state treasurer in the same manner as monies in the state
 6 general fund and interest earned on the investment of these monies shall be credited
 7 to this fund, again, following compliance with the requirement of Article VII,
 8 Section 9(B) relative to the Bond Security and Redemption Fund.

9 * * *

10 Section 2. R.S. 17:1874(B)(3) is hereby amended and reenacted to read as follows:

11 §1874. Workforce Training Rapid Response Fund

12 A.

13 * * *

14 B.(1)

15 * * *

16 (3) The state treasurer is directed to deposit into the fund at the beginning of
 17 each fiscal year an amount sufficient to bring the unencumbered balance in the fund
 18 to ~~ten~~ five million dollars.

19 * * *

20 Section 3. R.S. 22:347(A), 831(B), 835(C) and (F), 837(C), and 1476(A)(2) are
 21 hereby amended and reenacted to read as follows:

22 §347. Disposition of tax money

23 A. ~~Monies~~ Fifty percent of the monies collected under R.S. 22:342 through
 24 349, after being first credited to the Bond Security and Redemption Fund in
 25 accordance with Article VII, Section 9(B) of the Constitution of Louisiana, shall be
 26 credited to a special fund hereby established in the state treasury and known as the
 27 "Two Percent Fire Insurance Fund" ~~hereinafter the "fund"~~. The remaining fifty
 28 percent of the monies collected under R.S. 22:342 through 349, after being first
 29 credited to the Bond Security and Redemption Fund in accordance with Article VII,

1 Section 9(B) of the Constitution of Louisiana, shall be credited to the state general
2 fund. Monies in the ~~fund~~ Two Percent Fire Insurance Fund, hereinafter the "fund",
3 shall be available in amounts appropriated annually by the legislature for the
4 following purposes in the following order of priority:

5 * * *

6 §831. Fire, marine, transportation, casualty, surety, or other insurance

7 * * *

8 B. There is hereby created in the state treasury the Louisiana State Police
9 Salary Fund. Monies in the Louisiana State Police Salary Fund shall be used in
10 amounts appropriated by the legislature to cover the cost of salary increases and
11 related benefits for members of the state police service and for special law
12 enforcement initiatives. Taxes collected under the provisions of this Section ~~in~~
13 ~~Fiscal Year 2002-2003 and ensuing fiscal years~~ that are in excess of total collections
14 under the provisions of this Section in Fiscal Year 2000-2001, after first having been
15 credited to the Bond Security and Redemption Fund as required by Article VII,
16 Section 9(B) of the Constitution of Louisiana, shall be deposited into the Louisiana
17 State Police Salary Fund until the amount deposited in each fiscal year is equal to
18 ~~fifteen million six~~ seven million eight hundred thousand dollars.

19 * * *

20 §835. Fire marshal tax; Louisiana Fire Marshal Fund

21 * * *

22 C. After ~~compliance~~ first being credited to the Bond Security and
23 Redemption Fund, in accordance with the requirements of Article VII, Section 9(B)
24 of the Constitution of Louisiana, ~~relative to the Bond Security and Redemption Fund,~~
25 ~~and prior to monies being placed in the state general fund, an amount equal to that~~
26 fifty percent of the monies deposited as required by Subsection B of this
27 Section shall be credited to the state general fund. The remaining fifty percent shall
28 be deposited into a special fund hereby created in the state treasury to be known as
29 the "Louisiana Fire Marshal Fund". The monies in this fund shall be used solely as

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 provided by Subsection D of this Section and only in the amounts appropriated by
 2 the legislature. All unexpended and unencumbered monies in the fund at the end of
 3 the fiscal year shall revert to the state general fund. The monies in the fund shall be
 4 invested by the treasurer in the same manner as monies in the state general fund, and
 5 interest earned on the investment of these monies shall be credited to the state
 6 general fund, again, following compliance with the requirement of Article VII,
 7 Section 9(B) relative to the Bond Security and Redemption Fund.

8 * * *

9 F. Each year, after satisfaction of the provisions of Subsections C and D of
 10 this Section, and before any unexpended or unencumbered monies in the Louisiana
 11 Fire Marshal Fund shall revert to the state general fund, the state treasurer shall
 12 transfer the amount of ~~fifty~~ twenty-five thousand dollars to the Camp Minden Fire
 13 Protection Fund as provided by R.S. 22:835.1.

14 * * *

15 §837. Assessment on insurance premiums; method of collection; disbursement

16 * * *

17 C. The state treasurer shall credit fifty percent of the proceeds from such
 18 assessment to the state general fund. The remaining fifty percent of the collections
 19 shall be credited to a special account established in the state treasury from which
 20 disbursement shall be made by the state treasurer of all the funds collected from such
 21 assessment to the Louisiana State University and Agricultural and Mechanical
 22 College, Division of Continuing Education, to be used solely for the expenses in
 23 connection with the in-service fireman training program and the necessary facilities
 24 in connection therewith.

25 * * *

26 §1476. Assessments against insurers; dedications

27 A.

28 * * *

1 (2) An amount equal to ~~two and one-fourth hundredths of one percent of the~~
2 ~~gross direct premiums received in this state, in the preceding year; two and thirty-~~
3 ~~seven hundredths of one percent of the direct gross premiums received in this state,~~
4 ~~in the year 2001; and two and one-half hundredths of one percent of the direct gross~~
5 ~~premiums received in the state, in the year 2003 and every year thereafter by insurers~~
6 ~~doing business in this state and subject to this Subpart, less returned premiums shall~~
7 ~~be deposited by the commissioner of insurance with the state treasurer with fifty~~
8 ~~percent to be credited to the state general fund and fifty percent to be credited to a~~
9 ~~special fund created in the state treasury entitled the Municipal Fire and Police Civil~~
10 ~~Service Operating Fund, hereinafter known as the "fund". Subject to an annual~~
11 ~~appropriation by the legislature pursuant to the provisions of R.S. 33:2480 and 2540,~~
12 ~~monies in the fund shall be used solely to support the operations of the office of state~~
13 ~~examiner, Municipal Fire and Police Civil Service. Monies in the fund shall be~~
14 ~~invested by the treasurer in the same manner as monies in the state general fund and~~
15 ~~interest earned on investment of these monies shall be credited to the state general~~
16 ~~fund. All unexpended and unencumbered monies in the fund at the end of the fiscal~~
17 ~~year shall revert to the state general fund.~~

* * *

18
19 Section 4. 24:39(B) is hereby amended and reenacted to read as follows:

20 §39. Legislative Capitol Technology Enhancement Fund

21 * * *

22 B. The state treasurer is hereby authorized and directed to transfer ~~ten~~ five
23 million dollars from the state general fund to the Legislative Capitol Technology
24 Enhancement Fund on ~~June 30, 2008, and on July first of each fiscal year beginning~~
25 ~~July 1, 2009~~. The legislature may appropriate, allocate, or transfer additional monies
26 to the fund if it deems necessary to accomplish the purposes of the fund.

27 * * *

1 Section 5. R.S. 27:92(B)(2), 270(A)(2) and (3)(a)(introductory paragraph),
2 392(B)(1), (2)(a), (4), (5), and (6), 437(B), and 439(A) are hereby amended and reenacted
3 to read as follows:

4 §92. Collection and disposition of fees

5 * * *

6 B.

7 * * *

8 (2) After complying with the provisions of Paragraph (1) of this Subsection,
9 the state treasurer shall, each fiscal year, credit the following amounts to the
10 following funds:

11 (a)(i) ~~One one-half of one percent, not to exceed five hundred two hundred~~
12 fifty thousand dollars, to the Compulsive and Problem Gaming Fund established by
13 R.S. 28:842.

14 (ii) ~~The Fifty percent of the~~ amounts of winnings withheld and remitted in
15 accordance with R.S. 27:85(B)(2), which shall be deposited into the Compulsive and
16 Problem Gaming Fund provided for in R.S. 28:842. The treasurer shall deposit the
17 remaining fifty percent of the revenues withheld and remitted in accordance with
18 R.S. 27:85(B)(2) into the state general fund.

19 (b)(i) Except as provided in Item (ii) of this Subparagraph, the franchise fee
20 paid pursuant to R.S. 27:91(C)(1) to the state general fund.

21 (ii) ~~Nine~~ Four and one-half percent of the franchise fee paid pursuant to R.S.
22 27:91(C)(1) which is attributable to any riverboat gaming licensee which pays
23 additional franchise fees pursuant to the provisions of R.S. 27:91(C)(2) through (4)
24 to the Support Education in Louisiana First Fund as provided in R.S. 17:421.7.

25 (iii) (c) (i) Four and one-half percent of the license fee paid pursuant to R.S.
26 27:91(B)(2) which is attributable to any riverboat gaming licensee which pays
27 additional franchise fees pursuant to the provisions of R.S. 27:91(C)(2) through (4)
28 to the state general fund.

1 (ii) ~~Nine~~ Four and one-half percent of the license fee paid pursuant to R.S.
2 27:91(B)(2) which is attributable to any riverboat gaming licensee which pays
3 additional franchise fees pursuant to the provisions of R.S. 27:91(C)(2) through (4)
4 to the Support Education in Louisiana First Fund as provided in R.S. 17:421.7.

5 (iii) ~~(d) The~~ Fifty percent of the franchise fees paid pursuant to R.S.
6 27:91(C)(2) through (4) to the Support Education in Louisiana First Fund as
7 provided in R.S. 17:421.7. The treasurer shall deposit the remaining fifty percent of
8 the franchise fees paid pursuant to R.S. 27:91(C)(2) through (4) into the state general
9 fund.

10 (iv) ~~(e)~~ (e) To a special fund, which is hereby created in the state treasury and
11 entitled the Riverboat Gaming Enforcement Fund, an amount equal to fifty percent
12 of the revenues received by the state pursuant to this Chapter, less any monies
13 credited to other funds pursuant to the provisions of Subparagraphs (a) and (b)
14 through (d) of this Paragraph. The treasurer shall deposit the remaining fifty percent
15 of the revenues received by the state pursuant to this Chapter, less any monies
16 credited to other funds pursuant to the provisions of Subparagraphs (a) through (d)
17 of this Paragraph into the state general fund.

18 * * *

19 §270. Deposit of revenues; expenditures and investments authorized; transfer of
20 revenues to state treasury; corporation operating account; audit of
21 corporation books and records; audits

22 A.

23 * * *

24 (2)(a) Quarterly, the corporation shall transfer to the state treasury ~~one~~ one-
25 half of one percent of its operating account, not to exceed ~~five~~ two hundred fifty
26 thousand dollars per fiscal year. These monies shall first be credited to the Bond
27 Security and Redemption Fund in accordance with Article VII, Section 9(B) of the
28 Constitution of Louisiana. Thereafter, the state treasurer shall deposit the monies
29 into the Compulsive and Problem Gaming Fund established by R.S. 28:842.

1 (b) Quarterly, the corporation shall transfer to the state treasury for deposit
 2 into the Compulsive and Problem Gaming Fund provided for in R.S. 28:842 ~~the~~
 3 ~~amount~~ fifty percent of revenues withheld and remitted in accordance with R.S.
 4 27:260(D). The treasurer shall deposit the remaining fifty percent of the revenues
 5 withheld and remitted in accordance with R.S. 27:260(D) into the state general fund.

6 (3)(a) Daily, the corporation shall transfer to the state treasury for deposit
 7 into certain funds in the treasury, as provided in this Paragraph, the amount of net
 8 revenues which the corporation determines are surplus to its needs. After first being
 9 credited to the Bond Security and Redemption Fund in accordance with Article VII,
 10 Section 9(B) of the Constitution of Louisiana, and after satisfying any other
 11 requirements of the Constitution and laws of Louisiana, fifty percent of such net
 12 revenues shall be deposited into the state general fund. The remaining fifty percent
 13 shall be deposited as follows:

14 * * *

15 §392. Collection and disposition of fees and taxes

16 * * *

17 B.(1) All fees, fines, revenues, state taxes, and other monies collected by the
 18 division shall be forwarded upon receipt to the state treasurer for immediate deposit
 19 into the state treasury. Funds so deposited shall first be credited to the Bond Security
 20 and Redemption Fund in accordance with Article VII, Section 9(B) of the
 21 Constitution of Louisiana and then fifty percent of the funds shall be credited to the
 22 state general fund. The remaining fifty percent of funds deposited into the state
 23 treasury shall be distributed according to Paragraph (2) of this Subsection.

24 (2)(a) After complying with the provisions of Paragraph (1) of this
 25 Subsection, the state treasurer shall, each fiscal year, credit ~~one~~ one-half of one
 26 percent from the combined net slot machine proceeds collected by the state from
 27 each licensed facility, not to exceed ~~five~~ two hundred fifty thousand dollars, to the
 28 Compulsive and Problem Gaming Fund established by R.S. 28:842. After crediting
 29 such proceeds to the Compulsive and Problem Gaming Fund, the state treasurer

1 shall, each fiscal year, credit the ~~remainder of all~~ remaining taxes generated pursuant
2 to R.S. 27:393 and all fines and other monies collected by the division after
3 complying with the provisions of Paragraph (1) of this Subsection to a special fund
4 which is hereby created in the state treasury and entitled the "Pari-mutuel Live
5 Racing Facility Gaming Control Fund", hereinafter referred to as the "Gaming
6 Control Fund".

7 * * *

8 (4) After complying with the provisions of Paragraphs (1) through (3) of this
9 Subsection, the state treasurer shall, each fiscal year, credit a total of ~~twelve~~ six
10 million dollars from the combined taxable net slot machine proceeds collected by the
11 state from each licensed eligible facility, as defined herein, to the fund previously
12 established by R.S. 3:277. These proceeds shall be expended, utilizing any or all
13 powers granted to the Louisiana Agricultural Finance Authority, including the
14 funding or securing of revenue bonds, exclusively for meeting the needs of the Boll
15 Weevil Eradication program and other agricultural, agronomic, horticultural,
16 silvicultural or aquacultural, industrial, or economic development programs.

17 (5) After complying with the provisions of Paragraphs (1) through (4) of this
18 Subsection, the state treasurer shall, each fiscal year, credit a total of ~~two~~ one million
19 dollars from the combined taxable net slot machine proceeds collected by the state
20 from each licensed eligible facility, as defined herein, to the "Rehabilitation for the
21 Blind and Visually Impaired Fund", for the purposes of this Paragraph, the "fund",
22 hereby created in the state treasury. Monies in the fund shall be withdrawn only
23 pursuant to appropriation by the legislature and shall be used solely to fund the
24 Affiliated Blind of Louisiana, the Louisiana Center for the Blind at Ruston, The
25 Louisiana Association for the Blind, and the Lighthouse for the Blind in New
26 Orleans, Inc., rehabilitation services for the blind, deaf-blind, and visually impaired
27 and for training the older visually impaired. Appropriations for this purpose shall
28 be allocated equally to the Affiliated Blind of Louisiana, the Louisiana Center for the
29 Blind at Ruston, The Louisiana Association for the Blind, and the Lighthouse for the

1 Blind in New Orleans, Inc. Monies in the fund shall be invested by the state
2 treasurer in the same manner as monies in the state general fund. Interest earned on
3 investment of such monies shall be credited to the state general fund. Unexpended
4 and unencumbered monies in the fund at the end of each fiscal year shall remain in
5 the fund.

6 (6) After complying with the provisions of Paragraphs (1) through (5) of this
7 Subsection and contingent upon the Revenue Estimating Conference's recognition
8 of revenues from the Bossier Parish horse racing facility in the Fiscal Year 2003-
9 2004 official forecast and in each fiscal year thereafter, the state treasurer shall
10 deposit in and credit the following amounts to the following special funds, which
11 amounts shall be reduced on a pro rata basis if insufficient funds are available to
12 fully fund each item:

13 (a) ~~Seven hundred fifty~~ Three hundred seventy-five thousand dollars each
14 fiscal year shall be deposited in and credited to the Equine Health Studies Program
15 Fund, which is hereby established in the state treasury. Monies in the fund shall be
16 withdrawn from the treasury only by appropriations made in accordance with this
17 Subsection. Monies in the fund shall be invested in the same manner as monies in
18 the state general fund. Interest earned on investment of monies in the fund shall be
19 credited to the state general fund. Unexpended and unencumbered monies in the
20 fund at the end of each fiscal year shall remain in the fund. Monies in the fund shall
21 be appropriated and expended solely and exclusively to support the Equine Health
22 Studies Program at the Louisiana State University School of Veterinary Medicine.

23 (b) ~~Seven hundred fifty~~ Three hundred seventy-five thousand dollars each
24 fiscal year shall be deposited in and credited to the Southern University AgCenter
25 Program Fund, which is hereby established in the state treasury. Monies in the fund
26 shall be withdrawn from the treasury only by appropriations made in accordance
27 with this Subsection. Monies in the fund shall be invested in the same manner as
28 monies in the state general fund. Interest earned on investment of monies in the fund
29 shall be credited to the state general fund. Unexpended and unencumbered monies

1 in the fund at the end of each fiscal year shall remain in the fund. Monies in the fund
2 shall be appropriated and expended solely and exclusively to support the Southern
3 University AgCenter programs.

4 * * *

5 §437. Video Draw Poker Device Fund; distribution and expenditure

6 * * *

7 B.(1)(a) All revenues and other monies received by the division, except those
8 monies specified by the provisions of R.S. 27:435(D)(4) which shall be deposited as
9 provided by R.S. 27:439, shall be forwarded by the division to the state treasurer for
10 immediate deposit in the state treasury.

11 (b) Funds so deposited shall first be credited to the Bond Security and
12 Redemption Fund in accordance with Article VII, Section 9(B) of the Constitution
13 of Louisiana.

14 (c) Thereafter, the state treasurer shall, each fiscal year, credit to the state
15 general fund an amount equal to fifty percent of the revenues received by the
16 division pursuant to the provisions of this Chapter, except those funds specified by
17 the provisions of R.S. 27:435(D)(4), which shall be deposited as provided by R.S.
18 27:439.

19 ~~(c)~~ (d) Thereafter, the state treasurer shall, each fiscal year, credit to a special
20 fund, which is hereby created in the state treasury and entitled the Video Draw Poker
21 Device Fund, an amount equal to ~~at~~ fifty percent of the revenues received by the
22 division pursuant to the provisions of this Chapter, except those funds specified by
23 the provisions of R.S. 27:435(D)(4), which shall be deposited as provided by R.S.
24 27:439 and those funds withheld pursuant to R.S. 27:443(A)(2) of which fifty
25 percent shall be remitted for deposit to the Compulsive and Problem Gaming Fund
26 provided for in R.S. 28:842 and fifty percent shall be deposited into the state general
27 fund.

1 (2) After complying with the provisions of Paragraph (1) of this Subsection,
2 the state treasurer shall, each fiscal year, credit the following amounts to the
3 following special funds:

4 (a) ~~One~~ one-half of one percent, not to exceed ~~five hundred~~ two hundred
5 fifty thousand dollars, to the Compulsive and Problem Gaming Fund established by
6 R.S. 28:842.

7 (b) To a special fund, which is hereby created in the state treasury and
8 entitled the Video Draw Poker Device Fund, an amount equal to ~~all~~ fifty percent of
9 the revenues received by the division pursuant to the provisions of this Section, less
10 any monies credited to another fund pursuant to the provisions of Subparagraph (a)
11 of this Paragraph.

12 * * *

13 §439. Video Draw Poker Device Purse Supplement Fund; distribution and
14 expenditure

15 A. Funds specified pursuant to the provisions of R.S. 27:435(D)(4) shall be
16 forwarded by the division to the state treasurer for immediate deposit in the state
17 treasury. The funds so deposited shall first be credited to the Bond Security and
18 Redemption Fund in accordance with Article VII, Section 9(B) of the Constitution
19 of Louisiana. Thereafter, the state treasurer shall, each fiscal year, credit to the state
20 general fund, an amount equal to fifty percent of the funds specified pursuant to R.S.
21 27:435(D)(4). Thereafter, the state treasurer shall, each fiscal year, credit to a special
22 fund, which is hereby created in the state treasury and entitled the Video Draw Poker
23 Device Purse Supplement Fund, an amount equal to ~~all~~ fifty percent of the funds
24 specified pursuant to R.S. 27:435(D)(4). Monies in the Video Draw Poker Purse
25 Supplement Fund shall only be withdrawn pursuant to an appropriation by the
26 legislature and shall be used solely as provided in Subsection B of this Section.

27 * * *

28 Section 6. R.S. 39:98.7(B) and 100.1(B)(1) are hereby amended and reenacted to
29 read as follows:

1 §98.7. Tobacco Settlement Enforcement Fund

2 * * *

3 B. The state treasurer shall annually transfer from the state general fund to
4 the fund the sum of ~~four~~ two hundred thousand dollars. Monies in the fund shall be
5 invested by the treasurer in the same manner as monies in the state general fund.
6 Interest earned on investment of monies in the fund shall be credited to the state
7 general fund. All unexpended and unencumbered monies in the fund at the end of
8 the fiscal year shall remain in the fund.

9 * * *

10 §100.1. Sports Facility Assistance Fund

11 * * *

12 B.(1) Notwithstanding any other provision of law, after compliance with the
13 requirements of Article VII, Section 9(B) of the Constitution of Louisiana relative
14 to the Bond Security and Redemption Fund, and after a sufficient amount is allocated
15 from that fund to pay all of the obligations secured by the full faith and credit of the
16 state which become due and payable within any fiscal year, the treasurer shall pay
17 an amount equal to fifty percent of the income taxes collected by the state
18 attributable to the income of nonresident professional athletes and professional sports
19 franchises that was earned in Louisiana into the state general fund. The treasurer
20 shall pay the remaining fifty percent of the revenue into the Sports Facility
21 Assistance Fund.

22 * * *

23 Section 7. R.S. 42:262(B) is hereby amended and reenacted to read as follows:

24 §262. Special attorney or counsel

25 * * *

26 B. Any recovery or award of attorney fees, including settlement, in litigation
27 involving the attorney general or any state agency, board, or commission, not
28 including any public postsecondary education institution, belongs to the state and
29 fifty percent of the recovery or award shall be deposited into the state treasury into

1 the state general fund. The remaining fifty percent of the recovery or award shall be
 2 deposited into the Department of Justice Legal Support Fund in accordance with R.S.
 3 49:259. No payment of attorney fees shall be made out of state funds in the absence
 4 of express statutory authority, including R.S. 17:100.10, R.S. 23:1669, R.S. 37:2153,
 5 R.S. 41:724 and 922, R.S. 42:1157.3, R.S. 46:15, R.S. 47:1512, 1515.3, 1516,
 6 1516.1, and 1676, except such payment of attorney fees as may be approved by the
 7 Joint Legislative Committee on the Budget during the interim between legislative
 8 sessions.

* * *

10 Section 8. R.S. 47:301.1(F), 318(B) and (D), 841(G), 841.1, 841.2(A) and
 11 1061(A)(4) are hereby amended and reenacted to read as follows:

12 §301.1. Telecommunications and ancillary services

* * *

14 F. Notwithstanding any provision of law to the contrary, after allocation of
 15 monies to the Bond Security and Redemption Fund as required by Article VII,
 16 Section 9(B) of the Constitution of Louisiana, from the avails of the sales tax on
 17 telecommunication services there shall be an annual dedication of ~~one million~~ five
 18 hundred thousand dollars to be deposited into the Telecommunications for the Deaf
 19 Fund for use as provided in R.S. 47:1061(B).

* * *

21 §318. Disposition of collections

* * *

23 B.(1) There is hereby established in the state treasury a special fund which
 24 shall be designated the "Marketing Fund". Of the amount determined pursuant to
 25 Subsection A of this Section, ~~two~~ one million dollars annually shall be deposited in
 26 and credited to the Marketing Fund. Monies in the fund shall be invested by the
 27 treasurer in the same manner as the monies in the state general fund, and all interest
 28 earned on the investment of such monies shall be deposited in the state general fund.

1 All unencumbered and unexpended monies in the fund at the end of each fiscal year
2 shall remain in the fund.

3 (2) Monies in the fund shall be subject to annual appropriation to the
4 Department of Economic Development for the following purposes:

5 (a) A minimum of ~~one million~~ five hundred thousand dollars annually to be
6 used for marketing education, of which ~~one million~~ five hundred thousand dollars
7 shall be used as follows:

8 (i) ~~Six hundred seventy-five thousand five hundred sixty-three~~ Three
9 hundred thirty-seven thousand seven hundred eight one dollars to Marketing
10 Education Retail Alliance, Inc.

11 (ii) ~~Two hundred fifty~~ one hundred twenty-five thousand dollars to the
12 District 2 Enhancement Corporation.

13 (iii) ~~Seventy-four thousand four hundred thirty-seven~~ Thirty-seven thousand
14 two hundred nineteen dollars to the Louisiana Council for Economic Education.

15 (b) A minimum of ~~one million~~ five hundred thousand dollars annually for
16 advertising, marketing, and promotional activities.

17 * * *

18 D. After satisfying the requirements of Subsection B of this Section, fifty
19 percent of the remaining portion of the amount determined pursuant to Subsection
20 A of this Section shall be deposited in the state general fund. The remaining fifty
21 percent of the remaining portion of the amount determined pursuant to Subsection
22 A of this Section shall be deposited into the Louisiana Economic Development Fund
23 created by R.S. 51:2315.

24 * * *

25 §841. Imposition of tax

26 * * *

27 G.(1) The Tobacco Regulation Enforcement Fund, hereinafter referred to as
28 the "fund", is hereby established in the state treasury as a special fund to provide
29 support for enforcement activities of the office of alcohol and tobacco control. The

1 source of monies for the fund shall be a portion of the avails of the state tax on
2 cigarettes as provided herein.

3 (2) After compliance with the requirements of Article VII, Section 9(B) of
4 the Constitution of Louisiana relative to the Bond Security and Redemption Fund,
5 and after a sufficient amount is allocated from that fund to pay all of the obligations
6 secured by the full faith and credit of the state which become due and payable within
7 any fiscal year, the state treasurer shall annually deposit into the fund an amount
8 equal to the avails of ~~one-quarter~~ one-eighth of one-twentieth of one cent per
9 cigarette from the tax on cigarettes imposed pursuant to this Section. Monies in the
10 fund shall be subject to appropriation by the legislature and then only to the office
11 of alcohol and tobacco control for purposes of tobacco regulation enforcement. All
12 unexpended and unencumbered monies in the fund shall be invested by the state
13 treasurer in the same manner as monies in the state general fund, and all earnings on
14 investment of the fund shall be deposited into the fund.

15 * * *

16 §841.1. Tobacco Tax Health Care Fund

17 A. There is hereby created as a special fund in the state treasury the
18 "Tobacco Tax Health Care Fund", hereinafter referred to as the "fund". After
19 compliance with the requirements of Article VII, Section 9(B) of the Constitution of
20 Louisiana relative to the Bond Security and Redemption Fund, and after a sufficient
21 amount is allocated from that fund to pay all of the obligations secured by the full
22 faith and credit of the state which become due and payable within any fiscal year, the
23 state treasurer shall annually deposit to the fund an amount equal to fifty percent of
24 the avails of the tax imposed under the provisions of R.S. 47:841(B)(4) and (5). The
25 monies in this fund shall be used solely as provided by this Section and only in the
26 amounts appropriated by the legislature. The treasurer shall credit an amount equal
27 to the remaining fifty percent of the tax imposed under the provisions of R.S.
28 47:841(B)(4) and (5) into the state general fund.

1 B. All unexpended and unencumbered monies in this fund at the end of the
2 fiscal year shall remain in the fund. The monies in the fund shall be invested by the
3 state treasurer in the same manner as monies in the state general fund, and all
4 earnings on investment of the fund shall be deposited into the fund.

5 C.(1) Subject to an annual appropriation by the legislature, forty-two and
6 eight-tenths percent of the monies collected under authority of R.S. 47:841(B)(4) and
7 deposited in the fund shall be used solely for the purpose of providing funding for
8 the Louisiana Cancer Research Center of L.S.U. Health Sciences Center in New
9 Orleans/Tulane Health Sciences Center, and twenty-nine and two-tenths percent of
10 monies collected under authority of R.S. 47:841(B)(4) and deposited in the fund shall
11 be used solely for the purposes of funding for the creation of smoking prevention
12 mass media programs and evidence-based tobacco control programs within the
13 public hospital system and the public school system and community development
14 programs directed at cessation among children and pregnant women and the
15 screening, prevention, and treatment of tobacco use and dependence among
16 individuals with diseases caused or exacerbated by tobacco use. The Southern
17 University Board of Supervisors shall participate in the planning and expenditure of
18 funds for the creation of smoking prevention mass media programs and evidence-
19 based tobacco control programs as specified in this Paragraph. Any financial benefit
20 to be derived from any intellectual property or other ownership interest resulting
21 from research or other activities conducted by, or in conjunction with, the Louisiana
22 Cancer Research Center of L.S.U. Health Sciences Center in New Orleans/Tulane
23 Health Sciences Center, or its successor, shall be shared with the state pursuant to a
24 written agreement executed between the parties and approved by the Joint
25 Legislative Committee on the Budget.

26 (2) Subject to an annual appropriation by the legislature, twenty-eight
27 percent of the monies collected under authority of R.S. 47:841(B)(4) and deposited
28 in the fund shall be used solely to provide funding for the Cancer Center of
29 Louisiana State University Health Sciences Center in Shreveport. Any financial

1 benefit to be derived from any intellectual property or other ownership interest
2 resulting from research or other activities conducted by, or in conjunction with, the
3 Cancer Center of Louisiana State University Health Sciences Center in Shreveport,
4 or its successor, shall be shared with the state pursuant to a written agreement
5 executed between the parties and approved by the Joint Legislative Committee on
6 the Budget.

7 (3) Subject to an annual appropriation by the legislature, twenty percent of
8 the monies collected under authority of R.S. 47:841(B)(5) and deposited in the fund
9 shall be used solely to provide funding for the office of behavioral health, Louisiana
10 Department of Health.

11 (4) Subject to an annual appropriation by the legislature, twenty percent of
12 the monies collected under authority of R.S. 47:841(B)(5) and deposited in the fund
13 shall be used solely to provide funding for the Louisiana State University
14 Agricultural Center and the Southern University Agricultural Research and
15 Extension Center, provided that the annual appropriation to Southern University
16 Agricultural Research and Extension Center from this source shall be ~~one million~~
17 five hundred thousand dollars per year.

18 (5) Subject to an annual appropriation by the legislature, twenty percent of
19 the monies collected under authority of R.S. 47:841(B)(5) and deposited in the fund
20 shall be used solely to provide funding for the administration and operation of Drug
21 Abuse Resistance Education (D.A.R.E.) programs.

22 (6) Subject to an annual appropriation by the legislature, forty percent of the
23 monies collected under authority of R.S. 47:841(B)(5) and deposited in the fund shall
24 be used solely to provide funding for the office of state police, Department of Public
25 Safety and Corrections.

26 §841.2. Tobacco Tax Medicaid Match Fund

27 A. There is hereby created as a special fund within the state treasury the
28 "Tobacco Tax Medicaid Match Fund", hereinafter referred to as the "fund". After
29 satisfying the requirements of Article VII, Section 9(B) of the Constitution of

1 Louisiana relative to the Bond Security and Redemption Fund and after a sufficient
 2 amount is allocated from that fund to pay all of the obligations secured by the full
 3 faith and credit of the state which becomes due and payable within any fiscal year,
 4 the state treasurer shall annually deposit into the fund an amount equal to fifty
 5 percent of the avails of the tax imposed under the provisions of R.S. 47:841(B)(6).
 6 The treasurer shall deposit an amount equal to the remaining fifty percent of the
 7 avails of the tax imposed under the provisions of R.S. 47:841(B)(6) into the state
 8 general fund.

9 * * *

10 §1061. Telecommunication tax for the deaf

11 A.

12 * * *

13 (4) The revenues so collected shall be remitted by the secretary immediately
 14 upon receipt to the treasurer and the treasurer shall credit the full amount of such
 15 taxes to the Bond Security and Redemption Fund. After a sufficient amount is
 16 allocated from that fund to pay all obligations secured by the full faith and credit of
 17 the state which become due and payable within any fiscal year, the treasurer shall
 18 pay fifty percent of the remainder of such funds into the state general fund. The
 19 treasurer shall pay the remaining fifty percent of such funds into a special fund which
 20 is hereby created within the state treasury and designated as the
 21 "Telecommunications for the Deaf Fund".

22 * * *

23 Section 9. R.S. 49:259(B)(1) and (C)(3) are hereby amended and reenacted to read
 24 as follows:

25 §259. Department of Justice Legal Support Fund

26 * * *

27 B.(1) After satisfying the requirements of the Bond Security and Redemption
 28 Fund as provided in Article VII, Section 9(B) of the Constitution of Louisiana, the
 29 treasurer shall transfer into the fund each fiscal year from proceeds received as

1 provided in Subsection A of this Section an amount which together with the balance
 2 in the fund as of each July first is sufficient to bring the balance in the fund to ~~ten~~
 3 five million dollars annually. Annual deposits into the fund shall not exceed a total
 4 of ~~ten~~ five million dollars and the balance of the fund shall not exceed ~~ten~~ five
 5 million dollars. Any proceeds received as provided in Subsection A of this Section,
 6 after making the total annual deposit into the fund of ~~ten~~ five million dollars shall be
 7 deposited into the state general fund.

8 * * *

9 C.

10 * * *

11 (3) Each fiscal year, monies shall be deposited into the fund in an amount
 12 sufficient to bring the unencumbered balance in the fund to ~~ten~~ five million dollars.

13 * * *

14 Section 10. R.S. 51:2361(A)(2) is hereby amended and reenacted to read as follows:

15 §2361. Rapid Response Fund

16 A.

17 * * *

18 (2) ~~Beginning July 1, 2005, the~~ The state treasurer is directed to deposit into
 19 the fund at the beginning of each fiscal year ~~ten~~ five million dollars. The legislature
 20 may appropriate additional monies to the fund notwithstanding the balance in the
 21 fund.

22 * * *

23 Section 11. This Act shall become effective on July 1, 2017; if vetoed by the
 24 governor and subsequently approved by the legislature, this Act shall become effective on
 25 July 1, 2017, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 588 Original

2017 Regular Session

Jay Morris

Abstract: Provides for a 50% reduction of certain revenue dedications.

**Severance Tax on Timber
Forest Productivity Fund**

Present law (R.S. 3:4411) requires that 75% of certain severance taxes collected on timber are deposited into the Forest Productivity Fund.

Proposed law provides for the deposit of 50% of the severance taxes on timber into the state general fund and reduces the amount of the taxes on timber deposited into the Forest Productivity Fund to 50%.

Workforce Training Rapid Response Fund

Present law (R.S. 17:1874) creates the Workforce Training Rapid Response Fund and directs the treasurer to deposit into the fund at the beginning of each fiscal year an amount sufficient to bring the balance of the fund to \$10 million.

Proposed law reduces the amount the treasurer is directed to deposit from an amount that brings the balance to \$10 million to an amount that brings the balance to \$5 million.

**Property Insurance Premium Tax
Two Percent Fire Insurance Fund**

Present law provides for the collection of a 2% tax on the amount of premiums received from any business that insures property against loss or damage by fire, as well as certain penalties on such insurers.

Present law (R.S. 22:347) creates the Two Percent Fire Insurance Fund and deposits the collections related to insurers of property against loss or damage by fire into the fund.

Proposed law provides for the deposit of 50% of the tax into the state general fund and reduces the amount of the assessment deposited into the Two Percent Fire Insurance Fund to 50%.

**Insurance Premium Tax
Louisiana State Police Salary Fund**

Present law (R.S. 22:831) provides for the levy of an annual tax on gross annual insurance premiums that are not otherwise taxed in present law at a rate of \$185 when the gross annual premiums are \$6,000 or less and \$300 for each additional ten thousand dollars of gross annual premiums when the premiums are over \$6,000.

Present law creates the Louisiana State Police Salary Fund and deposits into the fund \$15.6 million from the gross annual premium tax.

Proposed law reduces the amount of gross annual premium tax deposited into the fund from \$15.6 million to \$7.8 million.

Fire Insurance Premium Tax
Louisiana Fire Marshal Fund; Camp Minden Fire Protection Fund

Present law (R.S. 22:835) provides for the levy of 1 1/4% of the gross annual premiums businesses pay for fire insurance. The revenues collected are deposited into the Louisiana Fire Marshal Fund. Further each year, prior to any unexpended or unencumbered monies from the fund going into the state general fund \$50,000 is deposited into the Camp Minden Fire Protection Fund.

Proposed law provides for the deposit of 50% of the premium tax into the state general fund and reduces the amount of the premium tax to the Louisiana Fire Marshal Fund to 50%.

Proposed law reduces the amount of deposit into the Camp Minden Fire Protection Fund from \$50,000 to \$25,000.

Assessment on insurance premiums
Fireman Training Fund (1/4 of 1% tax premium)

Present law (R.S. 22:837) provides for the assessment of 1/4 of 1% of the amount of premiums for insurance, other than life insurance premiums, against the loss of or damage of property by fire. Further deposits the proceeds of the assessment to an account in the treasury that is distributed to the LSU, Division of Continuing Education for the inservice fireman training program.

Proposed law provides for the deposit of 50% of the assessment into the state general fund and reduces the amount of the assessment to the fireman training account to 50%.

Assessment on insurance premiums
Municipal Fire and Police Civil Service Operating Fund

Present law (R.S. 22:1476) provides for an assessment of .025% of the gross premiums received by insurers doing business in the state. Further, creates the Municipal Fire and Police Civil Service Operating Fund and deposits the assessment into the fund.

Proposed law provides for the deposit of 50% of the assessment into the state general fund and reduces the amount of the assessment to the Municipal Fire and Police Civil Service Operating Fund to 50%.

Legislative Capitol Technology Enhancement Fund

Present law (R.S. 24:39) creates the Legislative Capitol Technology Enhancement Fund and directs the treasurer to deposit \$10 million into the fund on July 1 of each year.

Proposed law reduces the amount the treasurer is directed to deposit into the fund from \$10 million to \$5 million.

Revenues from Riverboat Gaming Revenues
Compulsive and Problem Gaming Fund; Support Education in Louisiana First (SELF) Fund; Riverboat Gaming Enforcement Fund

Present law (R.S. 27:91) provides for the collection of revenues related to riverboat gaming.

Present law (R.S. 27:92) further provides for dedications of the revenues collected in present law as follows, after a dedication of 1% of all revenues collected, not to exceed \$500,000 to the Compulsive and Problem Gaming Fund:

- (1) \$100,000 per year per riverboat to the Riverboat Gaming Enforcement Fund

- (2) 3.5% net gaming proceeds - 9% to the SELF Fund; 91% to the Riverboat Gaming Enforcement Fund
- (3) 15% of net gaming proceeds - 9% to the SELF Fund; 91% to the state general fund
- (4) Additional 3% of net gaming proceeds - 100% to the SELF Fund
- (5) Additional 3% of net gaming proceeds - 100% to the SELF Fund
- (6) Additional franchise fee between 0% and 3% of net gaming proceeds depending on the amount of net gaming proceeds in month - 100% to the SELF Fund.

Proposed law reduces the dedications of revenues related to riverboat gaming by 50% and deposits the remaining revenues into the state general fund.

**Revenues from Land Based Casino Gaming Operations
Compulsive and Problem Gaming Fund; Casino Support Services Fund; Support
Education in Louisiana First (SELF) Fund**

Present law (R.S. 27:270) requires the land based casino in New Orleans to deposit all monies received from gaming operations into a corporate operating account.

Present law requires deposit of 1% of the casino's operating account, not to exceed \$500,000 per fiscal year, into the Compulsive and Problem Gaming Fund.

Proposed law decreases the amount required for deposit into the Compulsive and Problem Gaming Fund from land based casino revenues by from 1%, not to exceed \$500,000 to .5%, not to exceed \$250,000.

Present law requires that the land based casino transfer daily to the treasury net revenues that are determined to be surplus to their needs. Such net revenues are deposited into the Casino Support Services Fund and the Support Education in Louisiana First (SELF) Fund as provided in present law.

Proposed law requires 50% of the net revenues transferred to the treasury to be deposited to the state general fund and further reduces the amount of revenues available for deposit into the Casino Support Services Fund and the Support Education in Louisiana First (SELF) Fund by 50%. Proposed law retains present law regarding the percentages and distribution of net revenues available for deposit into the Casino Support Services Fund and the Support Education in Louisiana First (SELF) Fund.

**Revenues from Slot Machines
Pari-Mutuel Live Racing Facility Gaming Control Fund; Compulsive and Problem
Gaming Fund; Equine Health Studies Program; Southern University AgCenter
Program Fund**

Present law (R.S. 27:392) provides for the collection of fees, fines and taxes related to slot machines.

Present law creates the Pari-mutuel Live Racing Facility Gaming Control Fund (Gaming Control Fund) and after deposit of 1%, not to exceed \$500,000, into the Compulsive and Problem Gaming Fund, deposits the remainder of the revenues into the Gaming Control Fund. Monies are dedicated to the expenses of the Gaming Control Bd., the Dept. of Justice, and the La. Racing Commission.

Proposed law requires 50% of the revenues to be deposited into the state general fund and 50% of the revenues to be distributed to the Compulsive and Program Gaming Fund and the Gaming Control Fund.

Proposed law reduces the deposit into the Compulsive and Problem Gaming Fund from 1%, not to exceed \$500,000 to .5%, not to exceed \$250,000. Further requires the remainder of the revenue that was not deposited into the state general fund to be deposited into the Gaming Control Fund.

Present law creates the Bossier Parish Truancy Program Fund, the St. Landry Parish Excellence Fund, the Calcasieu Parish Fund, and the Orleans Parish Excellence Fund and requires that after the deposits into the Compulsive and Problem Gaming Fund and the Gaming Control Fund, 5% of the state portion of taxable net slot machines from each licensed eligible facility are to be deposited into the corresponding fund.

Proposed law retains present law.

Present law, after the previously described requirements, further requires the deposit of \$12 million of net slot machine revenues into the Louisiana Agriculture Finance Authority Fund.

Proposed law reduces the required amount of the deposit from \$12 million to \$6 million.

Present law, after the previously described requirements, further requires the deposit of \$2 million dollars of combined taxable net slot machine revenue proceeds into the Rehabilitation for the Blind and Visually Impaired Fund. The money in the fund is used for rehabilitation services for the blind, deaf-blind, and visually impaired.

Proposed law reduces the deposit of net slot machine revenues into the Rehabilitation for the Blind and Visually Impaired Fund from \$2 million to \$1 million.

Present law, after the previously described requirements, further requires that if the Revenue Estimating Conference recognizes revenues from the Bossier Parish horse racing facility the treasurer shall deposit \$750,000 each into the Equine Health Studies Program Fund to support the Equine Health Studies Program at the LSU School of Veterinary Medicine and the Southern University AgCenter Program Fund to support Southern University AgCenter programs.

Proposed law reduces the amount deposited into the Equine Health Studies Program Fund and the Southern University AgCenter Program Fund from \$750,000 to \$375,000.

Present law, after the previously described requirements, further requires the deposit of \$200,000 to the Beautification and Improvement of the New Orleans City Park Fund. Following this requirement, further requires the deposit of \$50,000 into the Southern University Urban Tourism and Marketing Program and \$50,000 to the Orleans Parish District Attorney's Office.

Proposed law retains present law.

Present law, after the previously described requirements, further requires any remaining slot machine proceeds to be deposited into the state general fund.

Proposed law retains present law.

Present law, after the previously described requirement to the Compulsive and Program Gaming Fund, the Gaming Control Fund, the Bossier Parish Truancy Program Fund, the St. Landry Parish Excellence Fund, the Calcasieu Parish Fund, and the Orleans Parish Excellence Fund, requires the deposit of taxable net slot machine proceeds collected from the licensed eligible facility in New Orleans in various specified amounts to the Beautification and Improvement of New Orleans City Park Fund, the Greater New Orleans Sports Foundation Fund, the Algiers Economic Development Foundation Fund, New Orleans Urban Tourism and Hospitality Training in Economic Development Fund, the

Beautification Project for New Orleans Neighborhoods Fund, the Friends of NORD Fund, and the New Orleans Sports Franchise Assistance Fund.

Proposed law retains present law.

**Revenues From Video Draw Poker Devices
Compulsive and Problem Gaming Fund; Video Draw Poker Device Fund; Video
Draw Poker Device Purse Supplement Fund**

Present law provides for the collection of taxes, fees, fines and penalties related to video draw poker devices.

Present law (R.S. 27:437) creates the Video Draw Poker Device Fund and, after deposit of 1% of the revenues not to exceed \$500,000 into the Compulsive and Problem Gaming Fund and deposit of a portion of a franchise fee into the Video Draw Poker Device Purse Supplement Fund, deposits the remainder of the revenues into the Video Draw Poker Device Fund.

Proposed law changes the deposit of the revenues into the Compulsive and Problem Gaming Fund from 1% not to exceed \$500,000 to .5% not to exceed \$250,000.

Proposed law further provides for the deposit of the remaining revenues into the state general fund and reduces the amount of the remaining revenues to the Video Draw Poker Device Fund to 50%.

Present law (R.S. 27:439) creates the Video Draw Poker Device Purse Supplement Fund and deposits into the fund .5% of the franchise fee on video draw poker devices.

Proposed law provides for the deposit of the portion of the franchise fee into the state general fund and reduces the amount of the franchise fee to the Video Draw Poker Device Purse Supplement Fund to 50%.

Tobacco Settlement Enforcement Fund

Present law (R.S. 39:98.7) creates the Tobacco Settlement Enforcement Fund and provides for the deposit into the fund of any monies appropriated from the legislature. Further directs the treasurer to annually transfer \$400,000 from the state general fund to the fund.

Proposed law reduces the amount the treasurer is directed to annually transfer to the fund from \$400,000 to \$200,000.

**Income tax on nonresident professional athletes
Sports Facility Assistance Fund**

Present law (R.S. 39:100.1) creates the Sports Facility Assistance Fund and deposits into the fund income taxes collected that are from nonresident professional athletes and sports franchises that was earned in Louisiana.

Proposed law provides for the deposit of 50% of the tax on nonresidential athletes into the state general fund and reduces the amount of the tax to the Sports Facility Assistance Fund to 50%.

**Proceeds recovered by the Attorney General
Department of Justice Legal Support Fund**

Present law (R.S. 42:259) establishes the Department of Justice Legal Support Fund which is comprised of proceeds recovered by the attorney general on behalf of the state. Further

limits the annual deposit of recovered proceeds into the fund to an amount that does not exceed \$10 million or allow the balance of the fund to exceed \$10 million.

Proposed law changes the limitation on the deposit of proceeds into the fund from \$10 million to \$5 million.

Present law provides that after making the required deposit into the fund, the remaining proceeds received shall be deposited into the state general fund.

Proposed law retains present law.

Present law (R.S. 42:262) provides for the deposit of that any recovery or award of attorney fees, including settlement, in litigation involving state agencies excluding higher education into the Department of Justice Legal Support Fund.

Proposed law provides for the deposit of 50% of the recovery or award into the state general fund and reduces the amount of the recovery or award to the Department of Justice Legal Support Fund to 50%.

Telecommunications Tax Telecommunications for the Deaf Fund

Present law provides for the levy of a sales and use tax on the sales price of telecommunications services.

Present law (R.S. 47:301.1) deposits \$1 million of the revenues from the sales tax on telecommunication services to the Telecommunications for the Deaf Fund.

Proposed law reduces the amount of the tax deposited into the fund from \$1 million to \$500,000.

Present law (R.S. 47:1061) levies a tax of 5¢ per month on each resident and business telephone access line. Further requires the deposit of revenues remitted to the Dept. of Revenue into the Telecommunications for the Deaf Fund.

Proposed law provides for the deposit of 50% of the tax each telephone access line into the state general fund and reduces the amount of the tax to the Telecommunications for the Deaf Fund to 50%.

Sales Tax Marketing Fund; Louisiana Economic Development Fund

Present law provides for the levy of certain sales taxes.

Present law (R.S. 47:318) further provides that 4/10 of 1% of certain sales taxes collected are dedicated as follows:

- (1) \$2 million deposited into the Marketing Fund.
- (2) The remaining portion after the deposit into the Marketing Fund into the Louisiana Economic Development Fund.

Proposed law reduces the amount deposit of sales tax into the Marketing Fund from \$2 million to \$1 million.

Proposed law requires that 50% the remaining portion of sales tax after the deposit into the Marketing Fund is deposited into the state general fund and remaining 50% is deposited into the Louisiana Economic Development Fund.

Present law provides for uses and allocations of the \$2 million deposited into the Marketing Fund.

Proposed law retains the uses in present law, but reduces the allocation amount by half so they do not exceed the \$1 million deposit into the fund in proposed law.

Cigarette Tax

Tobacco Regulation Enforcement Fund; Tobacco Tax Health Care Fund; Tobacco Tax Medicaid Match Fund

Present law (R.S. 47:841) levies a tax on various forms of tobacco, including cigarettes.

Present law creates the Tobacco Regulation Enforcement Fund and requires deposit into the fund of .25¢ per pack of cigarettes from certain taxes levied on cigarettes.

Proposed law reduces the amount of cigarette tax deposited into the fund from .25¢ per pack of cigarettes to .125¢ per pack.

Present law (R.S. 47:841.1) creates the Tobacco Tax Health Care and requires for deposit into the fund the revenues collected from a 7¢ per pack tax on cigarettes and a 5¢ per pack tax on cigarettes.

Proposed law provides for the deposit of 50% of the 7¢ and 5¢ per pack tax on cigarettes into the state general fund and reduces the amount of the tax to the Tobacco Tax Health Care fund to 50%.

Present law further provides for the use of the fund specifying a certain percentage of the money collected from the tax to be used for various healthcare related activities. Further requires, that among the various uses, that the appropriation to the Southern University Agriculture Center is \$1 million per year.

Proposed law provides that the uses of the fund are on a certain percentage of the money collected from the tax and deposited into the fund. Further changes the appropriation to the Southern University Agriculture Center from \$1 million per year to \$500,000 per year.

Present law (R.S. 47:841.2) creates the Tobacco Tax Medicaid Match Fund and requires for deposit into the fund the revenues collected from a 50¢ per pack tax on cigarettes.

Proposed law provides for the deposit of 50% of the 50¢ per pack tax on cigarettes into the state general fund and reduces the amount of the tax to the Tobacco Tax Medicaid Match Fund to 50%.

Rapid Response Fund

Present law (R.S. 51:2361) creates the Rapid Response Fund and directs the treasurer to annually deposit \$10 million into the fund.

Proposed law reduces the amount the treasurer is directed to annually deposit into the fund from \$10 million to \$5 million.

Effective July 1, 2017.

(Amends R.S. 3:4411(B), R.S. 17:1874(B)(3), R.S. 22:347(A), 831(B), 835(C) and (F), 837(C), and 1476(A)(2), R.S. 24:39(B), R.S. 27:92(B)(2), 270(A)(2) and (3)(a)(intro. para.), 392(B)(1), (2)(a), (4), (5), and (6), 437(B), and 439(A), R.S. 39:98.7(B) and 100.1(B)(1), R.S. 42:262(B), R.S. 47:301.1(F), 318(B) and (D), 841(G), 841.1, 841.2(A) and 1061(A)(4), R.S. 49:259(B)(1) and (C)(3), and R.S. 51:2361(A)(2))