Funds/Funding. Eliminates certain statutory dedications and eliminates certain dedications of certain funds. (7/1/17)
27:92(C), 392(B)(2)(b) through (C), 437(B)(2) and (C), and 439, R.S. 28:826 and
842, R.S. 30:136.3, 2205, and 2480.2, Subpart A of Part II-A of Chapter 1 of Subtitle
I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:91,
R.S. 39:97.3, 98.7, Subpart G of Part II of Chapter 1 of Subtitle I of Title 39 of the
Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.1, Subpart H of Part
II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950,
comprised of R.S. 39:100.11, Subpart I of Part II of Chapter 1 of Subtitle I of Title
39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.21, Subpart
J of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of
1950, comprised of R.S. 39:100.26, Subpart K of Part II of Chapter 1 of Subtitle I
of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.31,
Subpart M of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised
Statutes of 1950, comprised of R.S. 39:100.41, Subpart N of Part II of Chapter 1 of
Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S.
39:100.51, Subpart P-1 of Part II of Chapter 1 of Subtitle I of Title 39 of the
Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.81, Subpart Q-1 of
Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of
1950, comprised of R.S. 39:100.122, Subpart Q-2 of Part II of Chapter 1 of Subtitle
I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S.
39:100.123, Subpart R of Part II of Chapter 1 of Subtitle I of Title 39 of the
Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.126, Subpart R-1 of
Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of
1950, comprised of R.S. 39:100.136, Subpart S of Part II of Chapter 1 of Subtitle I
of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.146,
467(G), and 1357, R.S. 40:16.2, 1402, 1428(A)(4) and (C), 1547, and 2845(D)(2)
and (3) and (E), R.S. 46:114.4, 440.1, Chapter 57 of Title 46 of the Louisiana
Revised Statutes of 1950, comprised of R.S. 47:2731, and 2901, R.S. 47:301.1(F),
302.2 through 302.55, 318, 322.1 through 322.43, 322.45 through 322.48, 332.1
through 332.15, 332.16 through 332.49, 332.51 through 332.54, 841(G), 841.1,
841.2, 1061(B), 1520(A)(1)(e), 1602.1, and 6351(G)(3) and (4), R.S. 49:214.6.7(D)
and (E) and 259, R.S. 51:2212(3), 2213, 2315, and 2365.1(D), and Code of Criminal
Procedure Article 926.1(K), Section 7 of Act No. 420 of the 2013 Regular Session
of the Legislature, Section 9 of Act No. 138 of the 2005 Regular Session of the
Legislature, and Section 3 of Act No. 1065 of the 1997 Regular Session of the
Legislature, relative to special treasury funds; to provide for the elimination of
certain special treasury funds; to eliminate certain dedications into certain special
treasury funds; to eliminate certain required expenditures from special treasury
funds; to repeal certain funds; to repeal certain sales and use tax dedications; to
authorize the transfer of balances between funds; to provide for deposit of monies
into the state general fund; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1.  R.S. 3:2(C), 4321(B), 4411(A), and 4423(3) are hereby amended and
reenacted to read as follows:

§2.  Creation, powers, and duties of Department of Agriculture and Forestry and the
commissioner of agriculture and forestry

*    *    *

C.  All funds derived from the sale of timber on state lands under this Section
shall be deposited in the state treasury for deposit into the state general fund.
Monies derived from the sale of timber on state lands in the custody of the Louisiana
Department of Health shall be deposited into the Louisiana Department of Health's
Facility Support Fund as provided in R.S. 40:16.2. The legislature shall annually
appropriate to the Department of Agriculture and Forestry the costs incurred by that
department under the provisions of this Section.

*    *    *

§4321.  Forest protection assessment

*    *    *

B.  The assessment shall be entered on the tax rolls by the assessor and shall
be paid by the owner of such timberland to the sheriff and ex officio tax collector of
the parish in which the timberland is located in the same manner as parish ad
valorem taxes and, when collected, shall be remitted to the state treasurer to be used
solely as provided in this Part for deposit into the state general fund.

§4411. Forestry Productivity Fund; disposition of funds

A. Funds equal to seventy-five percent of that portion of the severance tax
on timber allocated to the state by Article VII, Section 4(D) of the Constitution of
Louisiana shall be deposited immediately upon receipt into the state treasury for
deposit into the state general fund.

§4423. Definitions

As used in this Part, the following terms shall have the meanings ascribed
below:

(3) "Incentives" means any tax exemption, tax credit, tax exclusion, tax
deduction, rebate, investment, contract, or grant made available by the state to
directly support the purchase of forestry products. "Incentives" shall not mean any
such benefit available under statutorily provided programs including Louisiana
Quality Jobs Program Act (R.S. 51:2451, et seq.), Louisiana Enterprise Zone Act
Exemption (La. Const. Art. VII, Sec. 21(F), Economic Development Award Program
(R.S. 51:2341), Economic Development Loan Program (R.S. 51:2312), and
Industrial Tax Equalization Program (R.S. 47:3201, et seq.), Rapid Response Fund
(R.S. 51:2361), and Mega-Project Development Fund (R.S. 51:2365).

Section 2. R.S. 13:5073(A)(1) is hereby amended and reenacted to read as follows:

§5073. Certifications; directory; tax stamps

A.(1) Every tobacco product manufacturer whose cigarettes are sold in this
state, whether directly or through a distributor, retailer, or similar intermediary or
intermediaries, shall execute and deliver on a form prescribed by the attorney general
a certification to the secretary and attorney general, no later than the thirtieth day of
April each year, certifying under penalty of perjury that, as of the date of such
certification, such tobacco product manufacturer either: is a participating
manufacturer; or is in full compliance with R.S. 13:5061 et seq., including all
installment payments required by R.S. 13:5075(J). For the initial certification
submitted no later than the thirtieth of April each year, a manufacturer shall pay to
the attorney general a fee of five hundred dollars. The fees generated pursuant to this
Section shall be deposited in the Tobacco Settlement Enforcement Fund state
general fund and used solely and exclusively for purposes of enforcement of the
Master Settlement Agreement, pursuant to R.S. 39:98.7.

*          *          *

Section 3. R.S. 17:407.27(B)(3), 3046.3(C), 4019(C), and 5068(D)(3) are hereby
amended and reenacted to read as follows:

§407.27. The Cecil J. Picard LA 4 Early Childhood Program; early childhood
development and enrichment activity classes; financial assistance

*          *          *

B.

*          *          *

(3) As provided in this Subsection, when a participating school district
receives privately funded scholarship funds pursuant to this Subsection, the annual
appropriation of state funds for the Cecil J. Picard LA 4 Early Childhood Program
shall be reduced by the amount of the private scholarship program funds so received.
The commissioner of administration shall determine and specify the amount of the
reduction from the source of the funds to provide the maximum benefit to the state
from the privately funded scholarship program. The state treasurer shall deposit the
amount of the reduction as specified by the commissioner of administration into the
Overcollections Fund created in R.S. 39:100.21 and credit the deposit to an account
within the fund hereby established and created to be known as the "Program
Participation Savings Account" state general fund.
§3046.3. Private scholarships

C. As provided in this Section, when an eligible college or university receives privately funded scholarship funds on behalf of a student, the state funds for the Louisiana GO Grant program shall be reduced by the amount of the private scholarship program funds so received. The commissioner of administration shall determine and specify the amount of the reduction from the source of the funds to provide the maximum benefit to the state from the privately funded scholarship program. The state treasurer shall deposit the amount of the reduction as specified by the commissioner of administration into the Overcollections Fund created in R.S. 39:100.21 and credit the deposit to an account within the fund hereby established and created to be known as the "Program Participation Savings Account" state general fund.

§4019. Private scholarships

C. As provided in this Section, when a participating school receives privately funded scholarship funds on behalf of a student pursuant to this Section, the annual appropriation of state funds for the program shall be reduced by the amount of such private scholarship program funds so received. The commissioner of administration shall determine and specify the amount of the reduction from the source of the funds to provide the maximum benefit to the state from the privately funded scholarship program. The state treasurer shall deposit the amount of such reduction as specified by the commissioner of administration into the Overcollections Fund created in R.S. 39:100.21 and credit such deposit to an account within the fund hereby established and created to be known as the "Program Participation Savings Account" state general fund.
§5068. Miscellaneous

D.

(3) As provided in this Subsection, if an eligible college or university receives privately funded scholarship funds on behalf of a student, the state funds for the Taylor Opportunity Program for Students shall be reduced by the amount of the private scholarship program funds so received. A reduction shall not affect the estimated nature of the Taylor Opportunity Program for Students appropriation as provided in the Act or Acts that contain such appropriations. The commissioner of administration shall determine and specify the amount of the reduction from the source of the funds to provide the maximum benefit to the state from the privately funded scholarship program. The state treasurer shall deposit the amount of such reduction as specified by the commissioner of administration into the Overcollections Fund created in R.S. 39:100.21 and credit the deposit to an account within the fund hereby established and created to be known as the "Program Participation Savings Account" state general fund.

Section 4. The introductory paragraph of R.S. 22:347(A), 835(B), and 1476(A)(2) are hereby amended and reenacted to read as follows:

§347. Disposition of tax money

A. Monies collected under R.S. 22:342 through 349, after being first credited to the Bond Security and Redemption Fund in accordance with Article VII, Section 9(B) of the Constitution of Louisiana, shall be credited to a special fund hereby established in the state treasury and known as the "Two Percent Fire Insurance Fund" hereinafter the "fund". Monies in the fund shall be available in amounts appropriated annually by the legislature for the following purposes in the following order of priority: the state general fund.
§835. Fire marshal tax; Louisiana Fire Marshal Fund

B. All funds received by the commissioner of insurance pursuant to Subsection A of this Section shall be deposited immediately upon receipt into the state treasury for deposit into the state general fund.

§1476. Assessments against insurers; dedications

A. (2) An amount equal to two and one-fourth hundredths of one percent of the gross direct premiums received in this state, in the preceding year; two and thirty-seven hundredths of one percent of the direct gross premiums received in this state, in the year 2001; and two and one-half hundredths of one percent of the direct gross premiums received in the state, in the year 2003 and every year thereafter by insurers doing business in this state and subject to this Subpart, less returned premiums shall be deposited by the commissioner of insurance with the state treasurer to be credited to a special fund created in the state treasury entitled the Municipal Fire and Police Civil Service Operating Fund, hereinafter known as the "fund". Subject to an annual appropriation by the legislature pursuant to the provisions of R.S. 23:2480 and 2540, monies in the fund shall be used solely to support the operations of the office of state examiner, Municipal Fire and Police Civil Service. Monies in the fund shall be invested by the treasurer in the same manner as monies in the state general fund and interest earned on investment of these monies shall be credited to the state general fund. All unexpended and unencumbered monies in the fund at the end of the fiscal year shall revert to the state general fund.

Section 5. R.S. 23:1514(D)(5) is hereby amended and reenacted to read as follows:

§1514. Worker training fund; purpose; training programs; eligibility criteria; program administration
D.

(5) The administrator may annually set aside an amount up to ten percent of the amount appropriated to the fund by the state legislature for preemployment training in any year in which the legislature appropriates funds for training equal to or exceeding those funds appropriated in the previous year to the Rapid Response Fund created by R.S. 51:2361 or to the Louisiana Economic Development Fund created by R.S. 51:2315. All preemployment training shall require an employer matching contribution of not more than fifty percent, and job placement outcomes at wage rates commensurate with training, as determined by the administrator pursuant to duly promulgated rules and regulations.

Section 6. R.S. 27:27.1(F), 92(B)(2), 249(A), 270(A)(2) and (3)(a), 392(B)(2)(a), and 437(B)(1) are hereby amended and reenacted to read as follows:

§27.1. Uniform compulsive and problem gambling program

F. In any proceeding brought against any licensee, permittee or casino gaming operator and any employee thereof for a willful violation of the self-exclusion rules of the board, the board may order the forfeiture of any money or thing of value obtained by the licensee or the casino gaming operator from any self-excluded person. Any money or thing of value so forfeited shall be deposited into the Compulsive and Problem Gaming Fund established pursuant to R.S. 28:842 state general fund.

§92. Collection and disposition of fees

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

(a)(i) One percent, not to exceed five hundred thousand dollars, to the Compulsive and Problem Gaming Fund established by R.S. 28:842.

(ii) The amounts of winnings withheld and remitted in accordance with R.S. 27:85(B)(2), which shall be deposited into the Compulsive and Problem Gaming Fund provided for in R.S. 28:842 state general fund.

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

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

(iii)(ii) Nine percent of the license fee paid pursuant to R.S. 27:91(B)(2) which is attributable to any riverboat gaming licensee which pays additional franchise fees pursuant to the provisions of R.S. 27:91(C)(2) through (4) to the Support Education in Louisiana First Fund as provided in R.S. 17:421.7 state general fund.

(iv)(iii) The franchise fees paid pursuant to R.S. 27:91(C)(2) through (4) to the Support Education in Louisiana First Fund as provided in R.S. 17:421.7 state general fund.

(c) To a special fund, which is hereby created in the state treasury and entitled the Riverboat Gaming Enforcement Fund the state general fund, an amount equal to the revenues received by the state pursuant to this Chapter, less any monies credited to other funds pursuant to the provisions of Subparagraphs (a) and (b) of this Paragraph.

* * *

§249. Compulsive gambling; posting information
A. The corporation shall include the cost of the transfer of its monies to the state treasurer for deposit into the Compulsive and Problem Gaming Fund as required by R.S. 27:270(A)(2) state general fund as a budgeted item and expense of the corporation.

* * *

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

A.

* * *

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

(b) Quarterly, the corporation shall transfer to the state treasury for deposit into the Compulsive and Problem Gaming Fund provided for in R.S. 28:842 state general fund the amount of revenues withheld and remitted in accordance with R.S. 27:260(D).

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

(I) In each year for which the Joint Legislative Committee on the Budget disapproves or does not act upon the amount of the casino support services contract...
as provided in R.S. 27:247 and no monies are deposited in and credited to the Casino Support Services Fund.

(aa) Ten percent shall be deposited in and credited to the Support Education in Louisiana First Fund as provided in R.S. 17:421.7 and shall be used solely and exclusively for the same purposes provided for in Paragraph (B)(1) of that Section.

(bb) Ninety percent shall be deposited in and credited to the Support Education in Louisiana First Fund as provided in R.S. 17:421.7.

(ii) In each year for which the Joint Legislative Committee on the Budget approves the amount of the casino support services contract as provided in R.S. 27:247:

(aa) The first one million eight hundred thousand dollars shall be deposited in and credited to the Casino Support Services Fund:

(bb) The next sixty million dollars shall be deposited in and credited to the Support Education in Louisiana First Fund as provided in R.S. 17:421.7:

(cc) After satisfying the requirements of Subitems (aa) and (bb) of this Item, monies shall be deposited into the Casino Support Services Fund until the casino support services contract is fully funded for that year.

(dd) After satisfying the requirements of Subitem (cc) of this Item, the remainder of the monies shall be deposited in and credited to the Support Education in Louisiana First Fund as provided for in R.S. 17:421.7:

* * * *

§392. Collection and disposition of fees and taxes

* * * *

B.

* * * *

(2)(a) After complying with the provisions of Paragraph (1) of this Subsection, the state treasurer shall, each fiscal year, credit one percent from the combined net slot machine proceeds collected by the state from each licensed facility, not to exceed five hundred thousand dollars, to the Compulsive and Problem
Gaming Fund established by R.S. 28:842. After crediting such proceeds to the
Compulsive and Problem Gaming Fund, the state treasurer shall, each fiscal year,
credit the remainder of all taxes generated pursuant to R.S. 27:393 and all fines and
other monies collected by the division to a special fund which is hereby created in
the state treasury and entitled the "Pari-mutuel Live Racing Facility Gaming Control
Fund", hereinafter referred to as the "Gaming Control Fund" the state general fund.

§437. Video Draw Poker Device Fund: distribution and expenditure

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

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

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

Section 7. R.S. 33:9551(E)(3), 9561(E)(3), and 9571(E)(3) are hereby amended and
reenacted to read as follows:

§9551. St. Landry Parish Pari-mutuel Live Racing Economic Redevelopment and
Gaming Control Assistance District

Coding: Words which are struck through are deletions from existing law; words in boldface type and underscored are additions.
(3) The district is specifically authorized to transfer to the state such amounts as are necessary to address the policies established by this Chapter and Chapter 7 of Title 27 of the Louisiana Revised Statutes of 1950. Specifically, (a) the district shall transfer one-fourth of the net proceeds of such tax to the state and the state treasurer is directed to deposit any such amount received in the Pari-mutuel Live Racing Facility Gaming Control Fund to be administered and expended as provided in R.S. 27:392(B)(1) and (2), and (b) the district shall transfer three-fourths of the net proceeds of such tax to the state and the state treasurer is directed to deposit any such amount into the state general fund; however, five percent of the total proceeds transferred to the state shall be deposited in the St. Landry Parish Excellence Fund created by R.S. 27:392(B)(3)(b).


(3) The district is specifically authorized to transfer to the state such amounts as are necessary to address the policies established by this Chapter and Chapter 7 of Title 27 of the Louisiana Revised Statutes of 1950. Specifically, (a) the district shall transfer one-fourth of the net proceeds of such tax to the state and the state treasurer is directed to deposit any such amount received in the Pari-mutuel Live Racing Facility Gaming Control Fund to be administered and expended as provided in R.S. 27:392(B)(1) and (2), and (b) the district shall transfer three-fourths of the net proceeds of such tax to the state and the state treasurer is directed to deposit any such amount into the state general fund; however, five percent of the total proceeds transferred to the state shall be deposited in the St. Landry Parish Excellence Fund created by R.S. 27:392(B)(3)(b).
transferred to the state shall be deposited in the Bossier Educational Excellence Fund.

* * *

§9571. Calcasieu Parish Pari-mutuel Live Racing Economic Redevelopment and Gaming Control Assistance District

* * *

E. Tax.

* * *

(3) The district is specifically authorized to transfer to the state such amounts as are necessary to address the policies established by this Chapter and Chapter 7 of Title 27 of the Louisiana Revised Statutes of 1950. Specifically, the district shall transfer one-fourth of the net proceeds of such tax to the state, and the state treasurer is directed to deposit any such amount received into the Pari-mutuel Live Racing Facility Gaming Control Fund to be administered and expended as provided in R.S. 27:392(B)(1) and (2); and the district shall transfer three-fourths of the net proceeds of such tax to the state, and the state treasurer is directed to deposit any such amount into the state general fund. However, five percent of the total proceeds transferred to the state shall be deposited in the Calcasieu Parish Excellence Fund created by R.S. 27:392(B)(3)(c).

* * *

Section 8. R.S. 39:82(A), 100.61(B)(1), 352, and 467(G) are hereby amended and reenacted to read as follows:

§82. Remission of cash balances to the state treasurer; authorized withdrawals of state monies after the close of the fiscal year; reports

A. All cash balances occurring from appropriations made by legislative act or by the Interim Emergency Board regardless of date of passage to any state agency for which no bona fide liability exists on the last day of each fiscal year shall be remitted to the state treasurer by the fifteenth day following the last day of the fiscal year. Any appropriations including those made by the Interim Emergency Board of
the preceding fiscal year remaining at the end of the fiscal year against which bona
fide liabilities existed as of the last day of the fiscal year may be withdrawn from the
state treasury during the forty-five day period after the last day of the fiscal year only
as such liabilities come due for payment. Prior to placing monies associated with
such unexpended appropriations into the state general fund, the state treasurer shall
transfer all cash balances identified and reported by the commissioner of
administration as being from unexpended and unencumbered state general fund
(direct) and Overcollections Fund appropriations for professional, personal, and
consulting service contracts not approved by the Joint Legislative Committee on the
Budget as provided in R.S. 39:1590 and remaining at the end of each fiscal year for
deposit in and credit to the Higher Education Financing Fund as are necessary to
satisfy the requirements of R.S. 39:100:146, and then shall make deposits to the
Payments Towards the UAL Fund as are necessary to satisfy the requirements of
R.S. 39:100:11.

* * *

§100.61. New Opportunities Waiver Fund

* * *

B.(1) The source of monies in the fund shall be as follows: in accordance
with the provisions of R.S. 47:120.171:

(a) In any fiscal year, the state treasurer is directed to deposit twelve percent
of all recurring state general fund revenue, not to exceed fifty million dollars in any
fiscal year, as recognized by the Revenue Estimating Conference in excess of the
Official Forecast at the beginning of the current fiscal year into the New
Opportunities Waiver Fund, and monies in the fund from this Subparagraph shall be
used for appropriation in the ensuing fiscal year.

(b) Monies designated for the fund and received by the state treasurer from
donations, gifts, grants, appropriations, or other revenue:

* * *

§352. Cancellation of unexpended portions of appropriations; exceptions
Whenever any specific appropriation is made to meet any item of expenditure which occurs annually by provision of law or for contingent expense, and any portion of it remains unexpended at the end of the year for which the specific appropriation was made, after all legal claims against it for the year have been paid, the commissioner of administration shall cancel any balance of the appropriation, and each succeeding year he shall open a new account for the appropriation which may be made for that particular year, without carrying forward any unexpended balance of appropriation made for any previous year. This provision shall not apply to appropriations made to pay the debt of the state, principal and interest. Prior to placing monies associated with such unexpended appropriations into the state general fund, the state treasurer shall transfer all cash balances identified and reported by the commissioner of administration as being from unexpended and unencumbered state general fund (direct) and Overcollections Fund appropriations for professional, personal, and consulting service contracts not approved by the Joint Legislative Committee on the Budget as provided in R.S. 39:1590 remaining at the end of each fiscal year for deposit in and credit to the Higher Education Financing Fund as is necessary to satisfy the requirements of R.S. 39:100.11 state general fund.

§467. Sales of services and tangible personal property at a publicly owned domed stadium facility or baseball facility; sales and use tax; exemptions

G. Notwithstanding any provision of law to the contrary, for purposes of state and local sales and use taxes, the exemptions provided in Subsection B of this Section shall apply to sales for or at a regularly scheduled major annual sporting event when the income taxes attributable to the nonresident professional athletes participating in the event are dedicated to the Sports Facility Assistance Fund in accordance with the provisions of R.S. 39:100.1 deposited into the state general fund.

Coding: Words which are struck through are deletions from existing law; words in boldface type and underscored are additions.
Section 9. R.S. 40:1582(E), 1593, and 2845(A)(6)(b) are hereby amended and reenacted to read as follows:

§1582. Emergency elevator access; master key; substitute emergency measures; enforcement; penalty; rulemaking authority

E. The office of state fire marshal shall enforce this Section. Any person who fails to comply with the requirements of this Section is subject to an administrative fine of not more than one thousand dollars, in addition to any other penalty provided by law. All administrative fines shall be deposited into the Louisiana Fire Marshal Fund state general fund.

§1593. Volunteer firefighters; medical and life insurance

The state fire marshal is authorized to negotiate for and to purchase, out of funds available for such purpose in the Two Percent Fire Insurance Fund provided for in R.S. 22:347(A), a group insurance policy to provide medical benefits, death benefits, and burial benefits for volunteer firefighters of the state suffering injury or death while engaged in the scope of their duties as volunteer firefighters. Such policy shall cover all bona fide volunteers starting the day upon which their membership begins without any prior certification to the state fire marshal's office or to the insurer. The state fire marshal shall deliver to each volunteer unit a printed notice concerning the policy requirements as to written notice of claim and written proof of loss including the period in which such must be filed. The volunteer unit shall post such notice in a conspicuous place at its facilities.

§2845. Board; functions, powers, and duties

A. The board shall:
(6) Establish and maintain a statewide trauma registry to collect and analyze data on the incidence, severity, and causes of trauma, including traumatic brain injury. The registry shall be used to improve the availability and delivery of pre-hospital or out-of-hospital care and hospital trauma care services.

* * *

(b) Required reporting to the state trauma registry is contingent on LERN providing adequate financial support through the Louisiana Emergency Response Network Fund to cover administrative costs.

* * *

Section 10. R.S. 42:262(B) is hereby amended and reenacted to read as follows:

§262. Special attorney or counsel

* * *

B. Any recovery or award of attorney fees, including settlement, in litigation involving the attorney general or any state agency, board, or commission, not including any public postsecondary education institution, belongs to the state and shall be deposited into the state treasury into the Department of Justice Legal Support Fund in accordance with R.S. 49:259 state general fund. No payment of attorney fees shall be made out of state funds in the absence of express statutory authority, including R.S. 17:100.10, R.S. 23:1669, R.S. 37:2153, R.S. 41:724 and 922, R.S. 42:1157.3, R.S. 46:15, R.S. 47:1512, 1515.3, 1516, 1516.1, and 1676, except such payment of attorney fees as may be approved by the Joint Legislative Committee on the Budget during the interim between legislative sessions.

* * *

Section 11. R.S. 46:977.13 is hereby amended and reenacted to read as follows:

§977.13. Louisiana Children and Youth Health Insurance Program premium monies; Health Care Redesign Fund

Monies received by the state as a result of premiums paid for coverage through the program shall be credited to the Health Care Redesign Fund deposited into the state general fund.
Section 12. R.S. 47:1061(A)(4) and 9029(B) are hereby amended and reenacted to read as follows:

PART III. TELECOMMUNICATION TAX

§1061. Telecommunication tax for the deaf

A. 

* * *

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

* * *

§9029. Deposit of revenues; expenditures and investments authorized; transfer of revenues to state treasury; dedication and use of proceeds; corporation operating account; audit of corporation books and records; audits

* * *

B.(1) A Louisiana Lottery Proceeds Fund is hereby established in the state treasury. Net lottery proceeds shall be credited to this fund as provided in Subsection A of this Section. Monies credited to the Louisiana Lottery Proceeds Fund shall be invested by the state in accordance with state investment practices and all earnings from such investments shall accrue to this account. Except as provided in Paragraph (2) of this Subsection, no monies shall be allotted or expended from this account unless pursuant to an appropriation by the legislature in accordance with law.

(2) The state treasurer is authorized and directed to transfer annually an amount equaling five hundred thousand dollars from the Lottery Proceeds Fund to
the Compulsive and Problem Gaming Fund established by R.S. 28:842.

* * *

Section 13. R.S. 51:1927.1, 2211(A), 2332(3), 2341(F), 2361, the introductory paragraph of 2362(A), 2363, 2365, 2365.1(B) and (C), and 2366 are hereby amended and reenacted to read as follows:

§1927.1. Annual audit; annual rate of return; appreciation excess; remittance to Louisiana Economic Development Fund

A. Following a decertification of a pool that was certified on or after January 1, 1999, and for which insurance premium tax credits were granted, an independent certified public accountant shall perform a review of all distributions other than tax distributions and management fees from such pool to the equity holders of the pool to determine if such distributions produce an annual internal rate of return to the equity holders of the pool of at least fifteen percent calculated on the original amount of certified capital contributed to such pool as well as any additional capital contributed to such pool. Within thirty days following the issuance of the accountant's report, the certified capital company shall remit to the Louisiana Economic Development Fund state general fund twenty-five percent of all distributions in excess of the amount required to produce an annual internal rate of return of fifteen percent until the Louisiana Economic Development Fund state general fund shall have received an amount equal to the amount of tax credits granted for the pool. Thereafter, the certified capital company shall remit to the Louisiana Economic Development Fund state general fund five percent of such excess distributions.

B. Following a decertification of a pool that was certified on or after January 1, 2002, and for which income tax credits or insurance premium tax credits were granted, an independent certified public accountant shall annually perform a review of all distributions, other than tax distributions and management fees, from such pool to the equity holders of the pool to determine if such distributions produce a rate of return to the equity holders of the pool of at least ten percent calculated on...
the original amount of certified capital contributed to such pool as well as any additional capital contributed to such pool. Within thirty days following the issuance of the accountant's annual report, the certified capital company shall remit twenty-five percent of all distributions in excess of the amount required to produce a rate of return of ten percent to the Louisiana Economic Development Fund state general fund.

C. The calculation of internal rate of return shall include all cash distributions to equity investors out of the certified capital company's investment pool, except for tax distributions and management fees. Management fees shall not exceed two and one-half percent per annum of the total certified capital of the pool without the prior approval of the secretary. Notwithstanding any other provisions in this Chapter to the contrary, for all certified capital pools formed after December 31, 2001, if a certified Louisiana capital company does not place (1) forty percent of the investment pool in qualified investments within three years after the investment date, (2) sixty percent of the investment pool in qualified investments within five years of the investment date, and (3) upon the certified Louisiana capital company's option either (a) one hundred percent of the investment pool in qualified investments within seven years of the investment date or (b) one hundred and ten percent of the investment pool in qualified investments within eight years of the investment date, then following a decertification pursuant to R.S. 51:1928(B)(3), such company shall remit to the Louisiana Economic Development Fund state general fund twenty-five percent of all distributions, other than tax distributions and management fees, until the Louisiana Economic Development Fund state general fund shall have received one hundred percent of the tax credits granted for such pool and thereafter the company shall remit ten percent of all distributions, other than tax distributions and management fees to the Louisiana Economic Development Fund state general fund. If a certified Louisiana capital company has not decertified an investment pool formed after December 31, 2001, pursuant to R.S. 51:1928(B)(3) within ten years from the investment date, such company shall remit to the Louisiana Economic
Develops a Development Fund to support and enhance the state's competitiveness in biosciences, biomedical, and medical centers of excellence. The Board of Regents shall endeavor to achieve this purpose by coordinating and deploying public and private resources to strategically develop and enhance this state's competitiveness in biosciences, biomedical, and medical centers of excellence.

§2332. Definitions

As used in this Chapter, the following terms shall have the following definitions:

(3) "Fund" means the Louisiana Economic Development Fund.

§2341. Economic Development Award Program

F. The legislature shall make an annual appropriation to EDAP for deposit in the Louisiana Economic Development Fund under the terms and conditions as provided for in R.S. 51:2315. Project awards shall be disbursed by the corporation's

* * *

Page 23 of 35

Coding: Words which are struck through are deletions from existing law; words in boldface type and underscored are additions.
PART VI-A RAPID RESPONSE FUND PROJECTS

§2361. Rapid Response Fund Projects

A.(1) The Rapid Response Fund, hereinafter referred to as the "fund", is hereby created as a special fund within the state treasury.

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

B.(1) All unexpended and unencumbered monies in the fund at the end of the fiscal year shall remain in the fund. Monies in the fund shall be invested by the treasurer in the same manner as those in the state general fund, and any interest earned on the investment of monies in the fund shall be credited to the fund.

(2) Monies in the fund shall be available for appropriation to the Department of Economic Development, hereinafter referred to as the "department". Such appropriations shall be used by the secretary of the department for immediate funding of all or a portion of economic development projects which may be necessary in order to successfully secure the creation or retention of jobs by a business entity under such circumstances as may be determined by the secretary and the governor.

(3) The secretary shall report to the Joint Legislative Committee on the Budget twice yearly, on the first day of October and the first day of April, with respect to all actual expenditures of monies appropriated from the fund for the projects. The reports shall be available electronically, and the secretary shall include in these reports any other information which the committee may require with respect to use of monies appropriated from the fund, including but not limited to the following information on each economic development project which receives funding:

(a) Performance targets.
(b) Outcomes.

(c) Numbers of jobs created and retained.

(d) Overall payroll generated.

(4)(2) The department shall make available upon request the economic impact analysis on an economic development project which receives monies from the fund.

C. At the same time as the secretary submits to the official journal for the state a notice containing general information regarding active negotiations for an economic development project which is eligible for funding from the fund, which active negotiations the secretary desires to keep confidential as provided in R.S. 44:22, upon request by a member of the legislature in whose legislative district a project is located, the secretary may provide information regarding the project if the member submits his signature under oath that all information shall remain confidential and privileged.

§2362. Accountability requirements; legal agreements; Rapid Response Fund projects

A. All legal agreements for Rapid Response Fund projects shall include all of the following:

* * *

§2363. Accountability requirements; reports; Rapid Response Fund projects

A. The secretary of the Department of Economic Development shall develop a uniform accountability report for economic development created by the Rapid Response Fund projects. The secretary shall also develop a formula for measuring the return on investment for each Rapid Response Fund project.

B. The Department of Economic Development shall compile and make available a list of the cooperative endeavor agreements, the name of the entity receiving funds, and the amount of the incentive received for all Rapid Response Fund projects in both written and electronic form.

PART VI-B. LOUISIANA MEGA-PROJECT DEVELOPMENT FUND
§2365. Louisiana Mega-Project Development Fund

A. (1) The Louisiana Mega-Project Development Fund, hereinafter referred to as the "fund", is hereby created as a special fund within the state treasury.

B. The state treasurer is hereby authorized and directed to transfer one hundred fifty million dollars from the Louisiana Economic and Port Development Infrastructure Fund to the Louisiana Mega-Project Development Fund on June 29, 2007. The legislature may appropriate additional monies to the fund if it deems necessary to accomplish the purposes of the fund:

C. Monies in the fund shall be invested by the treasurer in the same manner as monies in the state general fund and any interest earned on the investment of monies in the fund shall be credited to the fund. All unexpended and unencumbered monies in the fund at the end of the fiscal year shall remain in the fund.

D. (1) Monies in the fund shall be The legislature may make available for appropriation for general purposes and for use by the Department of Economic Development, hereinafter referred to as the "department". Such appropriations monies that shall be used by the secretary of the department for immediate funding of all or a portion of economic development mega-projects which may be necessary in order to successfully secure the creation or retention of jobs by a business entity or a qualified major event under such circumstances as established by this Part.

(2) The secretary shall report to the Joint Legislative Committee on the Budget twice yearly, on the first day of October and the first day of April, with respect to all actual expenditures of monies appropriated from the fund. The reports shall be available electronically, and the secretary shall include in these reports any other information which the committee may require with respect to use of monies appropriated from the fund, including but not limited to the following information on each economic development project which receives funding:

   (a) Performance targets.
   
   (b) Outcomes.
   
   (c) Numbers of jobs created and retained.
(d) Overall payroll generated.

(3) The department shall make available upon request the economic impact analysis on an economic development project which receives monies from the fund. This Subparagraph shall not apply to a mega-project which is a qualified major event as defined in R.S. 51:2365.1.

E-B. Monies in the fund shall be expended only upon recommendation by the secretary and concurrence by the governor. Any such recommendation shall be implemented pursuant to a cooperative endeavor agreement executed in accordance with the provisions of R.S. 33:9029.2 and subject to approval by the Joint Legislative Committee on the Budget.

E-C.(1) For purposes of this Section, "mega-project" means:

(a) A project which will provide the following:

(i) Either five hundred new direct jobs to the state or a minimum initial investment of five hundred million dollars by the private sector or the United States Government through the creation of a new facility or the expansion of an existing facility.

(ii) A substantial return on the investment by the state as measured by projected tax revenues.

(b) A project for a military or federal installation which is important to the Louisiana economy and that may be subject to base realignment and closure, or for the purchase of land for a mega-project.

(c) A project resulting in re-creating or saving at least five hundred direct jobs in this state, through the transfer of ownership of a facility that has been closed or a facility that is at risk of closure due to conditions arising out of or relating to a proceeding under Title 11 of the United States Code.

(d) A qualified major event as defined in R.S. 51:2365.1(A)(5) which meets all of the requirements for eligibility as set forth in R.S. 51:2365.1(D).

(2) Except for a mega-project as provided in Subparagraphs (1)(b) and (d) of this Subsection, the investment by the state in any mega-project shall not exceed
thirty percent of the total cost of the project as described by the cooperative endeavor agreement.

G-D. At the same time as the secretary submits to the official journal for the state a notice containing general information regarding active negotiations for an economic development mega-project which is eligible for funding from the fund, which active negotiations the secretary desires to keep confidential as provided in R.S. 44:22, upon request by a member of the legislature in whose legislative district a project is located, the secretary may provide information regarding the project if the member submits his signature under oath that all information shall remain confidential and privileged.

§2365.1. Major Events Incentive Program and the Major Events Incentive Program Subfund

* * *

B.(1) There is hereby established in the state treasury a special subfund in the Mega-Project Development Fund to be known as the "Major Events Incentive Program Subfund", hereafter in this Section, the "subfund".

(2) Beginning with the 2015-2016 Fiscal Year and for each fiscal year thereafter, and after allocation of money to the Bond Security and Redemption Fund as provided in Article VII, Section 9(B) of the Constitution of Louisiana, the treasurer shall transfer in and credit to the subfund an amount equal to the sum of the incremental increase in state tax receipts generated by the occurrence of all qualified events:

(3) Monies in the subfund shall be invested in the same manner as monies in the Louisiana Mega-Project Development Fund and any interest earned on the investment of monies in the subfund shall be credited to the subfund. All unexpended and unencumbered monies in the subfund at the end of the fiscal year shall remain in the subfund:

(4) Subject to legislative appropriation and the approval of the Joint Legislative Committee on the Budget, the treasurer shall disburse monies as provided
in R.S. 51:2365 to each eligible entity at times and in amounts as determined by the
secretary and approved by the Joint Legislative Committee on the Budget.

Subject to legislative appropriation and the approval of the Joint Legislative Committee on the Budget, the secretary of the Department of Economic Development is hereby authorized to enter into a contract with a local organizing committee, endorsing parish, or endorsing municipality to recruit, solicit, or acquire for Louisiana any qualified event that will have a significant positive impact on economic development in the state. The contract shall provide for a financial commitment to the local organizing committee, endorsing parish, or endorsing municipality which shall be subject to legislative appropriation.

(2) The amount of the incremental increase in certain state tax receipts generated within the designated area by the occurrence of the qualified event during a specified period shall be determined by the secretary. The secretary shall notify the Joint Legislative Committee on the Budget and the treasurer of his determination and, upon the direction of the Joint Legislative Committee on the Budget, the treasurer shall transfer the amount of the incremental increase to the subfund. Such state tax receipts shall be limited to excise tax and sales and use taxes, excluding state hotel and motel occupancy taxes. The amount of the incremental increase shall not include local tax receipts.

D.C. An event not included in the definition of qualified event is ineligible for funding under R.S. 51:2365. A qualified event may receive funding under R.S. 51:2365 only if all of the following conditions are met:

(1) After considering through a highly competitive selection process one or more sites that are not located in this state, a site selection organization selects a site located in this state for an event to be held once, or for an event scheduled to be held annually for a period of years under an event contract.

(2) A site selection organization selects a site in this state as the sole site for the event.

(3) The event is held not more frequently than annually.
§2366. Accountability requirements; Mega-Project Development Fund mega-

projects

A. The secretary of the Department of Economic Development shall develop
a uniform accountability report for economic development created by the Louisiana
Mega-Project Development Fund Louisiana mega-projects. The secretary shall also
develop a formula for measuring the return on investment for each mega-project.

B. The Department of Economic Development shall compile and make
available a list of the cooperative endeavor agreements, the name of the entity
receiving funds, and the amount of the incentive received for all Louisiana Mega-
Project Development Fund mega-projects in both written and electronic form.

Section 14. Section 4(B) of Act No. 421 of the 2013 Regular Session of the
Legislature is hereby amended and reenacted to read as follows:

*          *          *

Section 4.A.

*          *          *

B.(1) After satisfaction of the requirements of Subsection A of this Section,
all remaining monies collected pursuant to this Act shall be paid into the state
treasury. After compliance with the requirements of Article VI, Section 9(B) of the
Constitution of Louisiana relative to the Bond Security and Redemption Fund and
prior to any monies being placed into the state general fund or any other fund, an
amount equal to the remaining collections shall be credited by the state treasurer to
a special fund hereby created in the state treasury to be known as the 2013 Amnesty
Collections Fund, hereinafter referred to as “fund”. The monies in the fund shall be
available for appropriation for any public purpose the state general fund.

(2) Monies in the fund shall be invested by the state treasurer in the same
manner as those in the state general fund and interest earned on such investment shall
be credited to the fund after compliance with the requirements of the Bond Security
and Redemption Fund. All unexpended and unencumbered monies in the fund at the
end of the year shall remain in the fund.
Section 15. R.S. 3:4321(C) and (D), and 4411(B) and (C), R.S. 11:544, R.S. 15:147(B)(14), 167, 185.5, and 572.8(N), R.S. 17:354, 421.7, 1874, 3129.6, 3138.2, 3138.3, 3138.4, Subpart A-2 of Part X of Chapter 26 of Title 17 of the Louisiana Revised Statutes of 1950, comprised of R.S. 17:3397.7, and Part VI of Chapter 42 of Title 17 of the Louisiana Revised Statutes of 1950, comprised of R.S. 17:4001, R.S. 22:347(A)(1), (2), and (3), 437(A) through (E), 831(B), 835(C), (D), and (F), 1071(D)(3)(b) and (c), and 2134, R.S. 24:39, 1291.1(E), and 1515, R.S. 27:92(C), 392(B)(2)(b) through (C), 437(B)(2) and (C), and 439, R.S. 28:826 and 842, R.S. 30:136.3, 2205, and 2480.2, R.S. 33:3005, Subpart A of Part II-A of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:91, R.S. 39:97.3, 98.7, Subpart G of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.1, Subpart H of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.11, Subpart I of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.21, Subpart J of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.26, Subpart K of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.31, Subpart M of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.41, Subpart N of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.51, Subpart P-1 of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.81, Subpart Q-1 of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.122, Subpart Q-2 of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.123, Subpart R of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.126, Subpart R-1 of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S. 39:100.136, Subpart S of Part II of Chapter 1 of Subtitle I of Title 39 of the Louisiana Revised Statutes of 1950, comprised of R.S.
Revised Statutes of 1950, comprised of R.S. 39:100.146, 467(G), and 1357, R.S. 40:16.2, 140, 1428(A)(4) and (C), 1547, and 2845(D)(2) and (3) and (E), R.S. 46:114.1, 440.1, Chapter 57 of Title 46 of the Louisiana Revised Statutes of 1950, comprised of R.S. 46:2731, and 2901, R.S. 47:301.1(F), 302.2 through 302.55, 318, 322.1 through 322.43, 322.45 through 322.48, 332.1 through 332.15, 332.16 through 332.49, 332.51 through 332.54, 841(G), 841.1, 841.2, 1061(B), 1520(A)(1)(e), 1602.1, and 6351(G)(3) and (4), R.S. 49:214.6.7(D) and (E) and 259, R.S. 51:2212(3), 2213, 2315, and 2365.1(D), and Code of Criminal Procedure Article 926.1(K), Section 7 of Act No. 420 of the 2013 Regular Session of the Legislature, Section 9 of Act No. 138 of the 2005 Regular Session of the Legislature, and Section 3 of Act No. 1065 of the 1997 Regular Session of the Legislature are hereby repealed in their entirety.

Section 16. The state treasurer is hereby authorized and directed to transfer any unencumbered balances remaining in the funds repealed and abolished in Sections 1 through 15 of this Act to the state general fund after satisfying the appropriations for Fiscal Year 2016-2017.

Section 17. This Act shall become effective on July 1, 2017.

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

DIGEST

VARIOUS FUNDS

Proposed law eliminates the following funds as well as all sales and use tax dedications to local entities and their related funds:

- 2013 Amnesty Collections Fund §4(B) of Act No. 421 of the 2013 R.S. of the Legislature
- Academic Improvement Fund R.S. 17:354
- Administrative Fund of the Department of Insurance R.S. 22:1071(D)(3)(b) and (c)
- Automobile Theft and Insurance Fraud Prevention Authority Fund R.S. 22:2134
- Avoyelles Parish Local Government Gaming Mitigation Fund R.S. 33:3005
- Barrier Island Stabilization and Preservation Fund R.S. 49:214.6.7(D) and (E)
- Center for Excellence for Autism Spectrum Disorder R.S. 39:100:122

Coding: Words which are struck through are deletions from existing law; words in boldface type and underscored are additions.
<table>
<thead>
<tr>
<th>Fund Name</th>
<th>Legislation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Community and Family Support System Fund</td>
<td>R.S. 28:826</td>
</tr>
<tr>
<td>Community Hospital Stabilization Fund</td>
<td>R.S. 46:2901</td>
</tr>
<tr>
<td>Community Water Enrichment Fund</td>
<td>R.S. 39:100.81</td>
</tr>
<tr>
<td>Competitive Core Growth Fund</td>
<td>R.S. 17:3138.2</td>
</tr>
<tr>
<td>Compulsive and Problem Gaming Fund</td>
<td>R.S. 27:27.1(F), 92(B)(2)(a), 249(A), 270(A)(2), 392(B)(2)(a) and 437, R.S. 28:842, and R.S. 47:9029(B)</td>
</tr>
<tr>
<td>Louisiana Department of Health's Facility Support Fund</td>
<td>R.S. 40:16.2 and R.S. 3:2(C)</td>
</tr>
<tr>
<td>Deepwater Horizon Economic Damages Collection Fund</td>
<td>R.S. 39:91</td>
</tr>
<tr>
<td>Department of Justice Legal Support Fund</td>
<td>R.S. 49:259 and R.S. 42:262(B)</td>
</tr>
<tr>
<td>Department of Revenue Alcohol and Tobacco Control Officers Fund</td>
<td>R.S. 11:544</td>
</tr>
<tr>
<td>DNA Testing Post-Conviction Relief for Indigents Fund</td>
<td>C.Cr.P. Art. 926.1(K) and R.S. 15:147(B)(14)</td>
</tr>
<tr>
<td>Employment Security Administration Account</td>
<td>R.S. 23:1515</td>
</tr>
<tr>
<td>Equine Health Studies Program Fund</td>
<td>R.S. 27:392(B)(6)(a)</td>
</tr>
<tr>
<td>Evangeline Parish Recreational District Support Fund</td>
<td>§9 of Act No. 138 of the 2005 R.S. of the Legislature</td>
</tr>
<tr>
<td>FEMA Reimbursement Fund</td>
<td>R.S. 39:100.26 and 100.31</td>
</tr>
<tr>
<td>Fiscal Administrator Revolving Loan Fund</td>
<td>R.S. 39:1357</td>
</tr>
<tr>
<td>FMAP Stabilization Fund</td>
<td>§7 of Act No. 420 of the 2013 R.S. of the Legislature</td>
</tr>
<tr>
<td>Forest Productivity Fund</td>
<td>R.S. 3:4411</td>
</tr>
<tr>
<td>Forest Protection Fund</td>
<td>R.S. 3:4321(C) through (D)</td>
</tr>
<tr>
<td>Fraud Detection Fund</td>
<td>R.S. 46:114.4</td>
</tr>
<tr>
<td>Fund for Louisianans in Need of Civil Legal Assistance</td>
<td>§3 of Act No. 1065 of the 1997 R.S. of the Legislature</td>
</tr>
<tr>
<td>Hazardous Waste Cleanup Fund</td>
<td>R.S. 30:2205</td>
</tr>
<tr>
<td>Health Care Redesign Fund</td>
<td>R.S. 39:100.51 and R.S. 46:977.13</td>
</tr>
<tr>
<td>Health Trust Fund</td>
<td>R.S. 46:2731</td>
</tr>
<tr>
<td>Higher Education Initiatives Fund</td>
<td>R.S. 17:3129.6</td>
</tr>
<tr>
<td>Higher Education Financing Fund</td>
<td>R.S. 39:82(A), 100.146, 352</td>
</tr>
<tr>
<td>Indigent Parent Representation Program Fund</td>
<td>R.S. 15:185.5</td>
</tr>
<tr>
<td>Innocence Compensation Fund</td>
<td>R.S. 15:572.8(N)</td>
</tr>
<tr>
<td>Insurance Fraud Investigation Fund</td>
<td>R.S. 40:1428(A)(4) and (C)</td>
</tr>
<tr>
<td>Legislative Capitol Technology Enhancement Fund</td>
<td>R.S. 24:39</td>
</tr>
<tr>
<td>Louisiana Asbestos Detection and Abatement Fund</td>
<td>R.S. 39:97.3</td>
</tr>
<tr>
<td>Louisiana Charter School Start-Up Loan Fund</td>
<td>R.S. 17:4001</td>
</tr>
<tr>
<td>Louisiana Economic Development Fund</td>
<td>R.S. 23:1514(D)(5), R.S. 47:318(D), R.S. 51:1927.1, 2315, 2332(3), and 2341</td>
</tr>
<tr>
<td>Louisiana Emergency Response Network Fund</td>
<td>R.S. 40:2845(A)(6), (D)(2) and (3), and (E)</td>
</tr>
<tr>
<td>Louisiana Fire Marshal Fund</td>
<td>R.S. 22:835 and R.S. 40:1582(E)</td>
</tr>
<tr>
<td>Louisiana Interoperability Communications Fund</td>
<td>R.S. 39:100.41</td>
</tr>
<tr>
<td>Louisiana Mega-Project Development Fund</td>
<td>R.S. 51:2365 and 2366, R.S. 3:4423(3)</td>
</tr>
<tr>
<td>Louisiana Public Defender Fund</td>
<td>R.S. 15:167</td>
</tr>
<tr>
<td>Louisiana State Police Salary Fund</td>
<td>R.S. 22:831(B)</td>
</tr>
<tr>
<td>Louisiana State University Firemen Training Program Film Library Fund</td>
<td>R.S. 40:1547</td>
</tr>
<tr>
<td>Major Events Fund</td>
<td>R.S. 39:100.126</td>
</tr>
</tbody>
</table>

Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscore** are additions.
Proposed law directs the state treasurer to transfer any balances remaining in the funds eliminated to the state general fund.

NEW OPPORTUNITIES WAIVER FUND (R.S. 39:100.61)

Present law (R.S. 39:100.61) creates the New Opportunities Waiver Fund and provides for sources of monies in the fund including:

(1) 12% of recurring state general fund, not to exceed $50 million any fiscal year, that is recognized by the Revenue Estimating Conference in excess of the official forecast at the beginning of the current fiscal year.
Any donations, gifts, grants, appropriations, or other revenue designated to the fund and received by the treasurer.

Present law (R.S. 47:120.171) provides that a state taxpayer that files an individual income tax return may donate an amount of their refund to the New Opportunities Waiver Fund.

Proposed law eliminates the recurring state general fund as a source of revenue into the fund and changes the other revenue from any donations, gifts, appropriations, or other revenue to donations received from the refund of a state taxpayer as provided for in present law.

Present law (R.S. 47:302.2-302.55, 322.1-322.48, and 332.1-332.54) dedicates certain state sales and use tax revenues for deposit into certain special treasury funds for local entities. Proposed law repeals all such dedications and eliminates all such funds.

Effective July 1, 2017.

(Amends R.S. 3:2(C), 4321(B), 4411(A), and 4423(3), R.S. 13:5073(A)(1), R.S. 17:407.27(B)(3), 3046.3(C), 4019(C), and 5068(D)(3), R.S. 22:347(A)(intro para), 835(B), and 1476(A)(2), R.S. 23:1514(D)(5), R.S. 27:27.1(F), 92(B)(2), 249(A), 270(A)(2) and (3)(a), 392(B)(2)(a), and 437(B)(1), R.S. 33:9551(E)(3), 9561(E)(3), and 9571(E)(3), R.S. 39:82(A), 100.61(B)(1), 352, and 467(G), R.S. 40:1582(E), 1593, and 2845(A)(6)(b), R.S. 42:262(B), R.S. 46:977.13, R.S. 47:1061(A)(4), and 9029(B), R.S. 51:1927.1, 2211(A), 2332(3), 2341(F), 2361, 2362(A)(intro para), 2363, 2365.1(B) and (C), and 2366, and Section 4(B) of Act No. 421 of 2013 R.S.; repeals R.S. 3:4321(C) and (D), and 4411(B) and (C), R.S. 11:544, R.S. 15:147(B)(14), 167, 185.5, and 572.8(N), R.S. 17:354, 421.7, 1874, 3129.6, 3138.2, 3138.3, 3138.4, 3397.11, and 4001, R.S. 22:347(A)(1), (2), and (3), 437(A) through (E), 831(B), and 835(C), (D), and (F), 1071(D)(3)(b) and (c), and 2134, R.S. 24:39, 1291.1(E), and 1515, R.S. 27:92(C), 392(B)(2)(b) through (C), 437(B)(2) and (C), and 439, R.S. 28:826 and 842, R.S. 30:136.3, 2205, and 2480.2, R.S. 39:91, 97.3, 98.7, 100.1, 100.11, 100.21, 100.26, 100.31, 100.41, 100.51, 100.81, 100.122, 100.123, 100.126, 100.136, 100.146, 467(G), and 1357, R.S. 40:16.2, 1402, 1428(A)(4) and (C), 1547, and 2845(D)(2) and (3) and (E), R.S. 46:114.4, 440.1, 2731, and 2901, R.S. 47:301.1(F), 302.2 through 302.55, 318, 322.1 through 322.43, 322.45 through 322.48, 322.1 through 332.15, 332.16 through 332.49, 332.51 through 332.54, 841(G), 841.1, 841.2, 1061(B), 1520(A)(1)(c), 1602.1, and 6351(G)(3) and (4), R.S. 49:214.6.7(D) and (E) and 259, R.S. 51:2212(3), 2213, 2315, and 2365.1(D), and C.Cr.P. Art. 926.1(K), Section 7 of Act No. 420 of 2013 R.S., Section 9 of Act No. 138 of the 2005 R.S., and Section 3 of Act No. 1065 of the 1997 R.S.)