

2018 Second Extraordinary Session

SENATE BILL NO. 11

BY SENATOR MORRELL

TAX/TAXATION. Limits annual expenditures on certain tax credit and rebate programs and terminates the programs in 2025. (Item #21) (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:227, 265, 287.664, 297(C)(1), (H)(1) and (5), 6012(E),

3 6023(I) and (J), and 6032(F) and to enact R.S. 47:34(G), 35(E), 37(J), 287.749(F),

4 287.753(E), 287.755(J), 287.758(D), 297(I)(4) and (K)(4), 3204(M), 3206, 4307,

5 6004(D), 6005(H) and (I), 6006(G) and (H), 6006.1(H) and (I), 6008(E), 6009(G)

6 and (H), 6013(E) and (F), 6014(G) and (H), 6015(M) and (N), 6016(J) and (K),

7 6016.1(O) and (P), 6017(D), 6018(G), 6019(D), 6020(H), 6021(K), 6022(K) and

8 (M), 6025(F), 6032(I), 6034(L), 6035(J), 6105(C) and (D), 6107(D) and (E),

9 6301(D) and (E), and 6351(I) and (J) and R.S. 51:1787(L), 2357, 2399.3(C), 2399.7,

10 2463, and 3121(H) and (I), relative to tax credits and rebates; to provide termination

11 dates for certain business credits and rebates; to stabilize the annual expenditures

12 associated with tax incentive programs; and to provide for related matters.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. R.S. 47:227, 265, 287.664, 297(C)(1), (H)(1) and (5), 6012(E), 6023(I)

15 and (J), and 6032(F) are hereby amended and reenacted and R.S. 47:34(G), 35(E), 37(J),

16 287.749(F), 287.753(E), 287.755(J), 287.758(D), 297(I)(4) and (K)(4), 3204(M), 3206,

17 4307, 6004(D), 6005(H) and (I), 6006(G) and (H), 6006.1(H) and (I), 6008(E), 6009(G) and

1 (H), 6013(E) and (F), 6014(G) and (H), 6015(M) and (N), 6016(J) and (K), 6016.1(O) and
2 (P), 6017(D), 6018(G), 6019(D), 6020(H), 6021(K), 6022(K) and (M), 6025(F), 6032(I),
3 6034(L), 6035(J), 6105(C) and (D), 6107(D) and (E), 6301(D) and (E), and 6351(I) and (J)
4 are hereby enacted to read as follows:

5 §34. ~~Corporation~~ New jobs tax credit

6 * * *

7 G. Beginning July 1, 2018, tax credits claimed by all recipients pursuant
8 to this Section and R.S. 47:297.749 shall be limited to an aggregate reduction of
9 tax liability that does not exceed five hundred thousand dollars each fiscal year.

10 §35. Neighborhood assistance tax credit

11 * * *

12 E. The credit provided for pursuant to this Section shall terminate and
13 shall have no effect after December 31, 2025.

14 * * *

15 §37. Tax credit for contributions to educational institutions

16 * * *

17 J. Beginning July 1, 2018, tax credits claimed by all recipients pursuant
18 to this Section and R.S. 47:297.755 shall be limited to an aggregate reduction of
19 tax liability that does not exceed one million two hundred thousand dollars each
20 fiscal year.

21 * * *

22 §227. Offset against tax for insurance premium taxes paid

23 A. Every insurance company shall be entitled to an offset against any tax
24 incurred under this Chapter, in the amount of any taxes, based on premiums, paid by
25 it during the preceding twelve months, by virtue of any law of this state.

26 B. Beginning July 1, 2018, tax credits claimed by all recipients pursuant
27 to this Section shall be limited to an aggregate reduction of tax liability that does
28 not exceed forty million dollars each fiscal year.

29 C. The credit provided for pursuant to this Section shall terminate and

1 **shall have no effect after December 31, 2025.**

2 * * *

3 §265. Credits arising from refunds by utilities

4 A. Whenever a utility refunds to its customers, pursuant to an order of a court
5 or regulatory agency as a result of the denial of a proposed rate increase, an amount
6 or amounts which, if taken as a deduction from gross income in the year paid or
7 accrued, would result in a net loss, then in lieu of such deduction the utility may elect
8 to take a credit against its Louisiana income tax in the amount of seventy-two percent
9 of the income tax increase which was the sole result of the inclusion of the amount
10 or amounts refunded in gross income in the year or years received irrespective of
11 whether or not the period of limitation provided in R.S. 47:1623 has expired for the
12 year in which the amount refunded was included in gross income. If this credit
13 exceeds the income tax that would be due the state of Louisiana in the year of the
14 refund, computed without the credit, then the excess of this credit may be carried
15 over the following two taxable years.

16 **B. The credit provided for pursuant to this Section shall terminate and**
17 **shall have no effect after December 31, 2025.**

18 * * *

19 §287.664. Credits arising from refunds by utilities

20 A. Whenever a utility refunds to its customers, pursuant to an order of a court
21 or regulatory agency as a result of the denial of a proposed rate increase, an amount
22 or amounts which, if taken as a deduction from gross income in the year paid or
23 accrued, would result in a net loss, then in lieu of such deduction the utility may elect
24 to take a credit against its Louisiana income tax in the amount of seventy-two percent
25 of the income tax increase which was the sole result of the inclusion of the amount
26 or amounts refunded in gross income in the year or years received irrespective of
27 whether or not the period of limitation provided in R.S. 47:1623 has expired for the
28 year in which the amount refunded was included in gross income. If this credit
29 exceeds the income tax that would be due the state of Louisiana in the year of the

1 refund, computed without the credit, then the excess of this credit may be carried
2 over the following two taxable years.

3 **B. The credit provided for pursuant to this Section shall terminate and**
4 **shall have no effect after December 31, 2025.**

5 * * *

6 §287.749. Jobs credit

7 * * *

8 **F. Beginning July 1, 2018, tax credits claimed by all recipients pursuant**
9 **to this Section and R.S. 47:34 shall be limited to an aggregate reduction of tax**
10 **liability that does not exceed five hundred forty thousand dollars each fiscal**
11 **year.**

12 * * *

13 §287.753. Neighborhood assistance tax credit

14 * * *

15 **E. The credit provided for pursuant to this Section shall terminate and**
16 **shall have no effect after December 31, 2025.**

17 * * *

18 §287.755. Tax credit for contributions to educational institutions

19 * * *

20 **J. Beginning July 1, 2018, tax credits claimed by all recipients pursuant**
21 **to this Section and R.S. 47:37 shall be limited to an aggregate reduction of tax**
22 **liability that does not exceed one million two hundred thousand dollars each**
23 **fiscal year.**

24 * * *

25 §287.758. Tax credit for bone marrow donor expense

26 * * *

27 **D. The credit provided for pursuant to this Paragraph shall terminate**
28 **and shall have no effect for expenses paid on or after July 1, 2018.**

29 * * *

1 §297. Reduction to tax due; income tax credits

2 * * *

3 C.(1) ~~There~~ For taxable years beginning before January 1, 2026, there
4 shall be allowed to an individual, as a credit against the tax imposed by this Chapter
5 for the taxable year, an amount equal to seventy-two percent of the state gasoline and
6 motor fuels taxes and special fuels taxes paid to operate or propel a commercial
7 fishing boat. The credit shall not be allowed for any such taxes for which a refund
8 has been claimed pursuant to the provisions of Part VIII of Chapter 18 of this
9 Subtitle.

10 * * *

11 H. Small town doctor and dentist credit.

12 (1) The tax determined as provided in this Part shall be reduced by the lesser
13 of the tax due or three thousand six hundred dollars per taxable year up to a
14 maximum of five years for each taxpayer meeting all of the following criteria.

15 * * *

16 (5) The total amount of tax credits certified by the Louisiana Department of
17 Health and granted by the Department of Revenue in any calendar year shall not
18 exceed ~~one million five hundred~~ four hundred fifty thousand dollars. The rules and
19 regulations promulgated pursuant to the provisions of this Section shall establish the
20 method of allocating available tax credits to primary care health professionals
21 including but not limited to a first-come, first-served system, reservation of tax
22 credits for a specific time period, or other method which the departments may find
23 beneficial.

24 * * *

25 I. There shall be a bone marrow donor expense tax credit for any individual
26 taxpayer required to file a Louisiana tax return, acting as a business entity authorized
27 to do business in the state, operating as either a sole proprietorship, a partner in a
28 partnership, or as a Subchapter S Corporation, for bone marrow donor expense to be
29 determined as follows:

* * *

(4) There shall be no tax credits earned pursuant to this Subsection for employees hired on or after July 1, 2018.

* * *

K.(1) There shall be a credit against the tax liability due under this Chapter, as provided in this Subsection, for each taxpayer who provides full-time employment to an individual who has been convicted of a first time drug offense and who is less than twenty-five years of age at the time of initial employment.

* * *

(4) There shall be no tax credits earned pursuant to this Subsection for employees hired on or after July 1, 2018.

* * *

§3204. Contracts of exemption; renegotiation; violations; lists; priority of exemptions

* * *

M. Beginning July 1, 2018, claims against state income tax, corporation franchise tax, sales tax, and all other taxes allowed on returns as tax equalization credits claimed with the Department of Revenue as provided for in this Section shall be limited to an aggregate total of four million dollars each fiscal year.

* * *

§3206. Tax equalization; termination date

No new contracts shall be entered into pursuant to this Chapter after December 31, 2025.

* * *

§4307. Exemptions for manufacturing establishments; termination date

No new contracts shall be entered into pursuant to this Chapter after July 1, 2018.

* * *

1 §6004. Employer credit; employment of the previously unemployed

2 * * *

3 D. There shall be no tax credits earned pursuant to this Section for
4 employees hired on or after July 1, 2018.

5 §6005. Qualified new recycling manufacturing or process equipment and/or service
6 contracts

7 * * *

8 H. Beginning July 1, 2018, tax credits claimed by all recipients pursuant
9 to this Section shall be limited to an aggregate reduction of tax liability that does
10 not exceed two hundred fifty thousand dollars each fiscal year.

11 I. The credit provided for pursuant to this Section shall terminate and
12 shall have no effect after December 31, 2025.

13 §6006. Tax credits for local inventory taxes paid

14 * * *

15 G. (1) Beginning July 1, 2018, tax credits claimed by all recipients
16 pursuant to Paragraph (A)(1) of this Section shall be limited to an aggregate
17 reduction of tax liability that does not exceed three hundred million dollars each
18 fiscal year.

19 (2) Beginning July 1, 2018, tax credits claimed by all recipients pursuant
20 to Paragraph (A)(2) of this Section shall be limited to an aggregate reduction of
21 tax liability that does not exceed six million dollars each fiscal year.

22 H. The credits provided for pursuant to this Section shall terminate and
23 shall have no effect after December 31, 2025.

24 §6006.1. Tax credits for taxes paid with respect to vessels in Outer Continental Shelf
25 Lands Act Waters

26 * * *

27 H. Beginning July 1, 2018, tax credits claimed by all recipients pursuant
28 to this Section shall be limited to an aggregate reduction of tax liability that does
29 not exceed fifty-four million dollars each fiscal year.

1 **I. The credit provided for pursuant to this Section shall terminate and**
2 **shall have no effect after December 31, 2025.**

3 * * *

4 §6008. Tax credits for donations made to assist playgrounds in economically
5 depressed areas

6 * * *

7 **E. There shall be no tax credits earned pursuant to this Section for**
8 **donations made on or after July 1, 2018.**

9 §6009. Louisiana Basic Skills Training Tax Credit

10 * * *

11 **G. Beginning July 1, 2018, tax credits claimed by all recipients pursuant**
12 **to this Section shall be limited to an aggregate reduction of tax liability that does**
13 **not exceed forty thousand dollars each fiscal year.**

14 **H. The credit provided for pursuant to this Section shall terminate and**
15 **shall have no effect after December 31, 2025.**

16 * * *

17 §6012. Employer tax credits for donations of materials, equipment, advisors, or
18 instructors

19 * * *

20 E. The tax credit granted by the provisions of this Section shall terminate on
21 January 1, 2001, unless reestablished prior thereto. **There shall be no tax credits**
22 **earned pursuant to this Section for donations made on or after July 1, 2018.**

23 * * *

24 §6013. Tax credits for donations made to public schools

25 * * *

26 **E. Beginning July 1, 2018, tax credits claimed by all recipients pursuant**
27 **to this Section shall be limited to an aggregate reduction of tax liability that does**
28 **not exceed ten thousand dollars each fiscal year.**

29 **F. The credit provided for pursuant to this Section shall terminate and**

1 **shall have no effect after December 31, 2025.**

2 §6014. Credit for property taxes paid by certain telephone companies; fund

3 * * *

4 **G. Beginning July 1, 2018, tax credits claimed by all recipients pursuant**
5 **to this Section shall be limited to an aggregate reduction of tax liability that does**
6 **not exceed fourteen million dollars each fiscal year.**

7 **H. The credit provided for pursuant to this Section shall terminate and**
8 **shall have no effect after December 31, 2025.**

9 §6015. Research and development tax credit

10 * * *

11 **M. Beginning July 1, 2018, tax credits claimed by all recipients pursuant**
12 **to this Section shall be limited to an aggregate reduction of tax liability that does**
13 **not exceed five million four hundred thousand dollars each fiscal year.**

14 **N. The credit provided for pursuant to this Section shall terminate and**
15 **shall have no effect after December 31, 2025.**

16 §6016. New markets tax credit

17 * * *

18 **J. Beginning July 1, 2018, tax credits claimed by all recipients pursuant**
19 **to this Section shall be limited to an aggregate reduction of tax liability that does**
20 **not exceed one million four hundred thousand dollars each fiscal year.**

21 **K. The credit provided for pursuant to this Section shall terminate and**
22 **shall have no effect after December 31, 2025.**

23 §6016.1. Louisiana New Markets Jobs Act; premium tax credit

24 * * *

25 **O. Beginning July 1, 2018, tax credits claimed by all recipients pursuant**
26 **to this Section shall be limited to an aggregate reduction of tax liability that does**
27 **not exceed one million four hundred thousand dollars each fiscal year.**

28 **P. The credit provided for pursuant to this Section shall terminate and**
29 **shall have no effect after December 31, 2025.**

1 §6017. Tax credits for certain expenses paid by economic development corporations

2 * * *

3 **D. There shall be no tax credits earned pursuant to this Section for fees**
4 **paid on or after July 1, 2018.**

5 §6018. Tax credits for purchasers from "PIE contractors"

6 * * *

7 **G. There shall be no tax credits earned pursuant to this Section for sales**
8 **and use taxes paid on or after July 1, 2018.**

9 §6019. Tax credit; rehabilitation of historic structures

10 * * *

11 **D. Beginning July 1, 2018, tax credits claimed by all recipients pursuant**
12 **to this Section shall be limited to an aggregate reduction of tax liability that does**
13 **not exceed ninety-two million dollars each fiscal year.**

14 §6020. Angel Investor Tax Credit Program

15 * * *

16 **H. Beginning July 1, 2018, tax credits claimed by all recipients pursuant**
17 **to this Section shall be limited to an aggregate reduction of tax liability that does**
18 **not exceed one million five hundred thousand dollars each fiscal year.**

19 §6021. Brownfields Investor Tax Credit

20 * * *

21 **K. Beginning July 1, 2018, tax credits claimed by all recipients pursuant**
22 **to this Section shall be limited to an aggregate reduction of tax liability that does**
23 **not exceed twenty thousand dollars each fiscal year.**

24 §6022. Digital interactive media and software tax credit

25 * * *

26 **K. Beginning July 1, 2018, tax credits claimed by all recipients pursuant**
27 **to this Section shall be limited to an aggregate reduction of tax liability that does**
28 **not exceed ten million dollars each fiscal year.**

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tax liability that does not exceed three million dollars each fiscal year.

E. The credits provided for pursuant to this Section shall terminate and shall have no effect after December 31, 2025.

§6351. Rebates Procurement Processing Company Rebates; contracts for certain state sales and use tax rebates

* * *

I. Beginning July 1, 2018, rebates paid to all recipients pursuant to this Section shall be limited to an aggregate amount that does not exceed four million two hundred thousand dollars each fiscal year.

J. No new contracts or contract renewals shall be approved pursuant to this Section after December 31, 2025.

Section 2. R.S. 51:1787(L), 2357, 2399.3(C), 2399.7, 2463, and 3121(H) and (I) are hereby enacted to read as follows:

§1787. Enterprise Zone Incentives

* * *

L. Beginning July 1, 2018, claims against state income tax and corporation franchise tax and rebates paid to all recipients pursuant to this Chapter shall be limited to an aggregate amount that does not exceed forty-one million dollars each fiscal year.

* * *

§2357. Technology commercialization credit annual limitation

Beginning July 1, 2018, tax credits claimed by all recipients pursuant to this Section shall be limited to an aggregate reduction of tax liability that does not exceed sixty thousand dollars each fiscal year.

* * *

§2399.3. Modernization tax credit

* * *

C. Beginning July 1, 2018, tax credits claimed by all recipients pursuant to this Section shall be limited to an aggregate reduction of tax liability that does

1 not exceed three million seven hundred thousand dollars each fiscal year.

2 * * *

3 §2399.7. Modernization tax credit termination

4 No contracts or contract renewals shall be executed pursuant to this
5 Chapter after December 31, 2025.

6 * * *

7 §2463. Louisiana Quality Jobs rebate annual limitation

8 Beginning July 1, 2018, rebates paid to all recipients pursuant to this
9 Section shall be limited to an aggregate amount that does not exceed one
10 hundred million dollars each fiscal year.

11 * * *

12 §3121. Competitive Projects Payroll Incentive Program

13 * * *

14 H. Beginning July 1, 2018, rebates paid to all recipients pursuant to this
15 Section shall be limited to an aggregate amount that does not exceed three
16 hundred thousand dollars each fiscal year.

17 I. No contracts or contract renewals shall be executed pursuant to this
18 Section after December 31, 2025.

19 Section 3. The provisions of this Act shall apply to all claims for rebates and credits
20 filed with the Department of Revenue on or after July 1, 2018, regardless of the taxable year
21 to which the claim relates.

22 Section 4. This Act shall become effective upon signature by the governor or, if not
23 signed by the governor, upon expiration of the time for bills to become law without signature
24 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
25 vetoed by the governor and subsequently approved by the legislature, this Act shall become
26 effective on the day following such approval.

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

DIGEST

SB 11 Original

2018 Second Extraordinary Session

Morrell

Present law provides for a variety of tax credit and rebate programs for business.

Present law provides no annual limits on the expenditure for the majority of these tax incentive programs.

Present law provides no termination date for the majority of these tax incentive programs.

Proposed law limits the aggregate amount of each tax incentive that can be claimed per fiscal year on tax returns or rebate claim forms for all taxpayers submitting claims on or after July 1, 2018.

Proposed law further provides a Dec. 31, 2025, termination date for active programs that do not already have a statutory termination date and provides a July 1, 2018, termination date for inactive programs. The aggregate amount that can be claimed during any future fiscal year for these programs and termination dates are as follows:

- | | | |
|---|--------------|---------------|
| (1) New Jobs credit (R.S. 47:34 and R.S. 47:287.749) | \$500,000 | |
| (2) Neighborhood assistance tax credit (R.S. 47:35) | | Dec. 31, 2025 |
| (3) Tax credit for contributions to educational institutions (R.S. 47:37 and R.S. 47:297.455) | \$1,200,000 | |
| (4) Premium tax credit (R.S. 47:227) | \$40,000,000 | Dec. 31, 2025 |
| (5) Credits arising from refunds by utilities (R.S. 47:265 and R.S. 287.664) | | Dec. 31, 2025 |
| (6) Tax credit for bone marrow donor expense (R.S. 47:287.758 and R.S. 47:297(I)) | | July 1, 2018 |
| (7) Gasoline and special fuels taxes for commercial fisherman (R.S. 47:297(C)) | | Dec. 31, 2025 |
| (8) Small town doctor and dentist credit (R.S. 47:297(H)) | \$450,000 | |
| (9) Employment of certain first time drug offenders (R.S. 47:297(K)) | | July 1, 2018 |

(10) Industrial tax equalization credit (R.S. 47:3201-3205)	\$4,000,000	Dec. 31, 2025
(11) Exemptions for manufacturing establishments (R.S. 47:4301-4306)		July 1, 2018
(12) Employment of the previously unemployed (R.S. 47:6004)		July 1, 2018
(13) Purchase of qualified new recycling manufacturing or process equipment and/or service contracts (R.S. 47:6005)	\$250,000	Dec. 31, 2025
(14) Ad valorem tax on inventory (R.S. 47:6006)	\$300,000,000	Dec. 31, 2025
(15) Ad Valorem tax on natural gas (R.S. 47:6006)	\$6,000,000	Dec. 31, 2025
(16) Ad valorem tax credit for offshore vessels (R.S. 47:6006.1)	\$54,000,000	Dec. 31, 2025
(17) Donations to Assist Qualified Playgrounds (R.S. 47:6008)		July 1, 2018
(18) Basic skills training tax credit (R.S. 47:6009)	\$40,000	Dec. 31, 2025
(19) Donations of materials, equipment, or instructors made to certain training providers (R.S. 47:6012)		July 1, 2018
(20) Donations to public elementary or secondary schools (R.S. 47:6013)	\$10,000	Dec. 31, 2025
(21) Ad valorem tax paid by certain telephone companies (R.S. 47:6014)	\$14,000,000	Dec. 31, 2025
(22) Research and development tax credit (R.S. 47:6015)	\$5,400,000	Dec. 31, 2025
(23) New markets tax credit (R.S. 47:6016)	\$1,400,000	Dec. 31, 2025
(24) New markets jobs premium tax credit (R.S. 47:6016.1)	\$1,400,000	Dec. 31, 2025

(25) Credit for debt issuance cost (R.S. 47:6017)		July 1, 2018
(26) Purchases from prison industry enhancement contractors (R.S. 47:6018)		July 1, 2018
(27) Rehabilitation of Historic Structures (R.S. 47:6019)	\$92,000,000	
(28) Angel Investor tax credit program (R.S. 47:6020)	\$1,500,000	
(29) Brownfields investor tax credit (R.S. 47:6021)	\$20,000	
(30) Digital interactive media credit (R.S. 47:6022)	\$10,000,000	Dec. 31, 2025
(31) Sound recording investor tax credit (R.S. 47:6023)	\$80,000	
(32) Citizens property insurance corporation assessment (R.S. 47:6025)	\$12,000,000	Dec. 31, 2025
(33) Milk producer credit (R.S. 47:6032)	\$1,000,000	Dec. 31, 2025
(34) Musical and theatrical production income tax credit (R.S. 47:6034)	\$6,000,000	
(35) Conversion of vehicles to alternative fuel usage (R.S. 47:6035)	\$4,000,000	
(36) School readiness child care provider tax credit (R.S. 47:6105)	\$5,000,000	Dec. 31, 2025
(37) School readiness business-supported and grants to resource and referral agencies credit child care credits (R.S. 47:6107)	\$1,500,000	Dec. 31, 2025
(38) School tuition organizations donation credit (R.S. 47:6301)	\$3,000,000	Dec. 31, 2025
(39) Procurement processing company rebates (R.S. 47:6351)	\$4,200,000	Dec. 31, 2025
(40) Enterprise zone program incentives (R.S. 51:1781-1791)	\$41,000,000	Dec. 31, 2025

(41) Technology commercialization credit (R.S. 51:2351-2356)	\$60,000	
(42) Modernization tax credit (R.S. 51:2399.1-2399.6)	\$3,700,000	Dec. 31, 2025
(43) Louisiana quality jobs rebates (R.S. 51:2451-2462)	\$100,000,000	
(44) Competitive projects payroll incentive program (R.S. 51:3121)	\$300,000	Dec. 31, 2025

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:227, 265, 287.664, 297(C)(1), (H)(1) and (5), 6012(E), 6023(I) and (J), and 6032(F); adds R.S. 47:34(G), 35(E), 37(J), 287.749(F), 287.753(E), 287.755(J), 287.758(D), 297(I)(4) and (K)(4), 3204(M), 3206, 4307, 6004(D), 6005(H) and (I), 6006(G) and (H), 6006.1(H) and (I), 6008(E), 6009(G) and (H), 6013(E) and (F), 6014(G) and (H), 6015(M) and (N), 6016(J) and (K), 6016.1(O) and (P), 6017(D), 6018(G), 6019(D), 6020(H), 6021(K), 6022(K) and (M), 6025(F), 6032(I), 6034(L), 6035(J), 6105(C) and (D), 6107(D) and (E), 6301(D) and (E), and 6351(I) and (J) and R.S. 51:1787(L), 2357, 2399.3(C), 2399.7, 2463, and 3121(H) and (I))