

2022 Regular Session

HOUSE BILL NO. 1017

BY REPRESENTATIVE STEFANSKI

APPROPRIATIONS/JUDGMENT: Appropriates funds for payment of certain judgments rendered by the Board of Tax Appeals in certain claims against the state

1 AN ACT

2 To appropriate monies out of the state general fund for Fiscal Year 2021-2022 to be used  
3 to pay certain judgments rendered by the Board of Tax Appeals in the claims against  
4 the state entitled "TipTop US Holding Corporation versus Tim Barfield, Secretary,  
5 Department of Revenue, State of Louisiana," against the state of Louisiana and in  
6 favor of TipTop US Holding Corporation; "Tortoise Energy Infrastructure Corp.  
7 Successor in Interest by Merger with Tortoise Energy Capital Corp. verses Kimberly  
8 L. Robinson Secretary of the Department of Revenue, State of Louisiana" against the  
9 state of Louisiana and in favor of Tortoise Energy Infrastructure Corp. Successor in  
10 Interest by Merger with Tortoise Energy Capital Corp.; "Tortoise Energy  
11 Infrastructure Corp. verses Kimberly L. Robinson Secretary of the Department of  
12 Revenue, State of Louisiana" against the state of Louisiana and in favor of Tortoise  
13 Energy Infrastructure Corp.; "EP Energy Corporation vs. Kimberly L. Robinson,  
14 Secretary of the Department of Revenue, State of Louisiana; and the State of  
15 Louisiana" against the state of Louisiana and in favor of EP Energy Corporation; and  
16 "Florida East Coast Industries, Inc. verses Department of Revenue and State of  
17 Louisiana against the state of Louisiana and in favor of Florida East Coast Industries,  
18 Inc.; to provide for an effective date; and to provide for related matters.

19 Be it enacted by the Legislature of Louisiana:

20 Section 1. The sum of One Million Nine Hundred Seventy-Three Thousand Five  
21 Hundred Sixty-Eight and eighty/100 (\$1,973,568.80) Dollars is hereby payable out of the

1 State General Fund (Direct) for Fiscal Year 2021-2022 for payment of the following  
2 judgments rendered by the Board of Tax Appeals in the following claims against the state:

3 (A) Out of the total amount of the appropriation, Seven Hundred Sixty-Five  
4 Thousand and No/100 (\$765,000.00) Dollars is hereby payable for payment of the judgment  
5 rendered by the Board of Tax Appeals in the claim against the state captioned "TipTop US  
6 Holding Corporation versus Tim Barfield, Secretary, Department of Revenue, State of  
7 Louisiana", signed on November 29, 2016, against the state of Louisiana and in favor of  
8 TipTop US Holding Corporation, bearing Number 9155 on the docket of the Board of Tax  
9 Appeals, state of Louisiana.

10 (B) Out of the total amount of the appropriation, Eighty-Seven Thousand, Two  
11 Hundred Forty-Five and Seventy/100 (\$87,245.70) Dollars is hereby payable for payment  
12 of the judgment rendered by the Board of Tax Appeals in the claim against the state  
13 captioned "Tortoise Energy Infrastructure Corp. Successor in Interest by Merger with  
14 Tortoise Energy Capital Corp. versus Kimberly L. Robinson Secretary of the Department of  
15 Revenue, State of Louisiana", signed on December 7, 2016, against the state of Louisiana  
16 and in favor of Tortoise Energy Infrastructure Corp. Successor in Interest by Merger with  
17 Tortoise Energy Capital Corp., bearing Number 10107D on the docket of the Board of Tax  
18 Appeals, state of Louisiana.

19 (C) Out of the total amount of the appropriation, One Hundred Fifty-Two Thousand  
20 Six Hundred Thirty-One and Ten/100 (\$152,631.10) Dollars is hereby payable for payment  
21 of the judgment rendered by the Board of Tax Appeals in the claim against the state  
22 captioned "Tortoise Energy Infrastructure Corp. versus Kimberly L. Robinson Secretary of  
23 the Department of Revenue, State of Louisiana", signed on December 7, 2016, against the  
24 state of Louisiana and in favor of Tortoise Energy Infrastructure Corp., bearing Number  
25 10108D on the docket of the Board of Tax Appeals, state of Louisiana.

26 (D) Out of the total amount of the appropriation, Six Hundred Eighteen Thousand  
27 Six Hundred Ninety-Two and No/100 (\$618,692.00) Dollars is hereby payable for payment  
28 of the judgment rendered by the Board of Tax Appeals in the claim against the state  
29 captioned "EP Energy Corporation vs. Kimberly L. Robinson, Secretary of the Department  
30 of Revenue, State of Louisiana; and the State of Louisiana", signed on April 11, 2017,

1 against the state of Louisiana and in favor of EP Energy Corporation, bearing Number  
2 10369D on the docket of the Board of Tax Appeals, state of Louisiana.

3 (E) Out of the total amount of the appropriation, Three Hundred Fifty Thousand and  
4 No/100 (\$350,000.00) Dollars is hereby payable for payment of the judgment rendered by  
5 the Board of Tax Appeals in the claim against the state captioned "Florida East Coast  
6 Industries, Inc. verses Department of Revenue ad State of Louisiana", signed on April 12,  
7 2016, against the state of Louisiana and in favor of Florida East Coast Industries, Inc.,  
8 bearing Number 7711 on the docket of the Board of Tax Appeals, state of Louisiana.

9 Section 2. The judgments may only be paid from this appropriation if final and shall  
10 be paid as to principal, interest, costs, and fees as awarded in the judgment. If the provisions  
11 of the judgment conflict with the provisions of this Act, the provisions of the judgment shall  
12 be controlling. Any other provision of this Act not in conflict with the provisions of the  
13 judgment shall control. Payment shall be made only after presentation to the state treasurer  
14 of documentation required by the state treasurer. Further, the judgment shall be deemed to  
15 have been paid on the effective date of this Act, and interest shall cease to run as of that date.

16 Section 3. This Act shall become effective upon signature by the governor or, if not  
17 signed by the governor, upon expiration of the time for bills to become law without signature  
18 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
19 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
20 effective on the day following such approval.

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#### 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)]

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HB 1017 Original

2022 Regular Session

Stefanski

Appropriates \$1,973,568.80 out of the State General Fund (Direct) for FY 2021-2022 for payment of the judgments rendered by the La. Board of Tax Appeals (BTA) in the following claims against the state:

- (1) \$765,000 for payment of the judgment rendered in the claim against the state captioned "TipTop US Holding Corporation versus Tim Barfield, Secretary, Department of Revenue, State of Louisiana", bearing Number 9155 on the docket of the BTA.
- (2) \$87,245.70 for payment of the judgment rendered in the claim against the state captioned "Tortoise Energy Infrastructure Corp. Successor in Interest by Merger with

Tortoise Energy Capital Corp. verses Kimberly L. Robinson Secretary of the Department of Revenue, State of Louisiana", bearing Number 10107D on the docket of the BTA.

- (3) \$152,631.10 for payment of the judgment rendered in the claim against the state captioned "Tortoise Energy Infrastructure Corp. verses Kimberly L. Robinson Secretary of the Department of Revenue, State of Louisiana", bearing Number 10108D on the docket of the BTA.
- (4) \$618,692.00 for payment of the judgment rendered in the claim against the state captioned "EP Energy Corporation verses Kimberly L. Robinson, Secretary of the Department of Revenue, State of Louisiana; and the State of Louisiana", bearing Number 10369D on the docket of the BTA.
- (5) \$350,000 for payment of the judgment rendered in the claim against the state captioned "Florida East Coast Industries, Inc. verses Department of Revenue ad State of Louisiana", bearing Number 7711 on the docket of the BTA.

Proposed law provides relative to payment. Provides relative to conflicts between the judgment and proposed law. Prohibits accrual of interest as of the effective date of proposed law.

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