# **Subject Index**

Third Extraordinary Session 2018

Prepared by the staff of the David R. Poynter Legislative Research Library LOUISIANA HOUSE OF REPRESENTATIVES

# **SUBJECT HEADINGS**

Appropriations Legislative Affairs

Boards & Commissions Public Safety & Corrections

Crimes & Criminal Procedure Revenue & Taxation

Governmental Finance State Government

### **ABBREVIATIONS**

add'l

additional

**CAFR** 

Comprehensive Annual Financial Report

DC&FS

Department of Children & Family Services

E.S.

**Extraordinary Session** 

 $\mathbf{F}\mathbf{Y}$ 

Fiscal Year

Gov. Governor

La.

Louisiana

**OCS** 

Outer Continental Shelf

org.

organization

**PSC** 

**Public Service Commission** 

R.S.

Regular Session

**SNAP** 

Supplemental Nutrition Assistance Program

**TANF** 

Temporary Assistance for Needy Families

**w**/

with

WIC

Women, Infants, & Children

#### SUBJECT INDEX

# 3<sup>rd</sup> Extraordinary Session 2018

#### **APPROPRIATIONS Supplemental Appropriations** Act 2, 2018 2<sup>nd</sup> E.S.; Section 19.A; supplemental funding; 2018-2019 FY..... ACT **BOARDS & COMMISSIONS Creation of Boards & Commissions CRIMES & CRIMINAL PROCEDURE Criminal History GOVERNMENTAL FINANCE (See also Revenue & Taxation) Budgetary Control** Revenue, income/state sales tax; threshold, add'l sales tax levies; repeal. . . . . . ACT 1 LEGISLATIVE AFFAIRS **Commendations & Salutations** 30 34 23 Cancienne, Camille Elizabeth. . . . . . . . . . . . . . . . . SR 32 29 26 5 11 21 1 4 8 Guy, Mary. . . . . . SR 24 Honeycutt, John......SR 18 3 LaPolitics Weekly/Alford, Jeremy..... SR 20 25 6 10 Maxwell, Jillian..... SR 33 1 11 Payne, Pearl. . . . . . . HR 13

#### LEGISLATIVE AFFAIRS (continued) Commendations & Salutations (continued) 19 Poret, Tucker. SR 22 5 12 15 Warren, Aaron.....SR 31 10 **Committee Studies** State correctional facility, infrastructure/equipment/services..... SR 28 27 **Condolences & Memorials** Armstrong, former Judge Joan Bernard..... SR 16 4 2 14 7 12 13 9 2 14 17 7 4 3 1 8 8 **Joint Sessions** Edwards, Gov. John Bel; invitation to address. . . . . . . . . . . . SCR Law Institute Expungement fees; study..... HCR 4 Laws Act 2, 2018 2<sup>nd</sup> E.S.; Section 19.A; supplemental funding; 2018-2019 FY..... ACT 2 Act 395, 2017 R.S.; state sales tax, rate/exclusion/exemption..... ACT 1 Taxation, state; structure/policy study...... SR 27 Reports to the Legislature Expungement fees; Law Institute...... HCR 4 7 Sales tax, state; collections remote dealer; aggregated data..... HR 7 State correctional facility, infrastructure/equipment/services; study. . . . . . . . SR 28 Taxation, state; structure/policy..... SR 27 Senate 35 Adjournment sine die; house notice...... SR 36 2 Business, ready to transact; house notice...... SR **PUBLIC SAFETY & CORRECTIONS Correctional Facilities** Infrastructure/equipment/services; study..... SR 28

#### **REVENUE & TAXATION (See also Governmental Finance) Corporate Franchise Tax** Law, structure/policy; study...... SR 27 **Corporate Income Tax** Law, structure/policy; study...... SR 27 **Excise Tax** Exemption; electric cooperative, fees. . . . . . . . . . . . . . . . . ACT 1 **Individual Income Tax** 2.7 Revenue, threshold; CAFR report; state sales tax, add'l levy; repeal...... ACT 1 Sales & Use Tax, Local 27 Sales & Use Tax, State Collections; remote dealer; aggregated data, report..... HR 7 Credit; automobile, out-of-state purchase; La. stationed military personnel. . . . . ACT 1 2.7 Refund; Medicare payment item, sale/lease/rental; sales tax paid. . . . . . . . . ACT 1 1 1 7 Sales & Use Tax, State - Exclusion Agricultural commodity; raw product, further processing use..... ACT Athletic/entertainment event, elementary/secondary school; admission. . . . . . . ACT Blood bank, nonprofit org.; certain items. . . . . . . . . . . . . . . . . . ACT 1 1 Classroom material/equipment; personal property; private/parochial school..... ACT 1 Donated good; nonprofit org., person w/ disability/disadvantage employment. . . . ACT 1 Donated toy, later distribution; nonprofit org. . . . . . . . . . . . ACT 1 Food bank, sale/donation......ACT Generally; enumerated items; applicability; sunset. . . . . . . . . . ACT 1 1 Medical device/appliance, certain items. . . . . . . . . . . . . . . . . . ACT 1 1 Room rental; nonprofit camp/retreat facility/homeless shelter..... ACT School; certain items. . . . . . . . . . . . . . . . . . ACT 1 Vessel, size threshold; La. built; material/supply, foreign/interstate commerce. . . ACT 1 1 Sales & Use Tax, State - Exemption 1 Aircraft, La. assembly; out-of-state purchase/delivery...... ACT 1 Aircraft, out-of-state; surface preparation/painting/coating..... ACT Automobile; sale/lease, arm's length transaction. . . . . . . . . . . . ACT Business utility; manufacturing. . . . . . . ACT Butane/propane/liquified petroleum gas/diesel fuel; farm use, commercial farmer. ACT 1 1 1 Crane/related equipment, w/ operator. . . . . . . . . . . . . ACT 1

1

# REVENUE & TAXATION (continued)

Sales & Use Tax, State - Exemption (continued)	
Domed stadium/baseball facility, publicly owned	1
Drilling equipment, re-lease/re-rental; oil/gas/minerals	1
Drilling rig, OCS waters use; component part	1
Fair/festival; admission/parking fee; nonprofit org ACT	1
Farm equipment, above cost threshold; farmer/agricultural facility use ACT	1
Farm equipment, poultry production	1
Farm product/fertilizer/container/seed/feed/pesticide ACT	1
Fishing vessel/supply/fuel/lubricant/repair, commercial fishermen ACT	1
Food item; school lunch/breakfast program, private school	1
Food, home consumption/prescription drug/residential utility	1
Funeral directing service	1
Gasohol ACT	1
Gasoline/diesel/motor fuel, excise tax levy	1
Generally; enumerated items; applicability; sunset ACT	1
Human tissue transplant	1
Installation, tangible personal property; separate charge ACT	1
Interstate commerce, import/export	1
Little Theater org., entertainment admission	1
Livestock, public sale	1
Machinery/equipment; manufacturing	1
Machinery/equipment; public utility, PSC/New Orleans City regulated ACT	1
Meals, educational/medical/mental institution; educational/religious/medical org ACT	1
Medical device/appliance, certain items	1
Motor vehicle dealer, lease/rental agreement; warranty agreement; w/out charge ACT	1
Motor vehicle, new; manufacturer rebate	1
Motor vehicle, out-of-state purchase; La. stationed military personnel, ACT	1
Motor vehicle; adaptive driving equipment/modification ACT	1
Naval vessel, US; construction/overhaul contract	1
Nonprofit org.; blind person, training/funding	1
Nonprofit org.; event sponsorship, admission/parking fee/sales ACT	1
Nonprofit org.; musical performance; admission	1
Oilfield board, road installation	1
Paper/wood manufacturer; loggers; process materials	1
Pharmaceutical sample; health care provider, w/out charge ACT	1
Pharmaceutical; livestock administration, agricultural purpose	1
Postsecondary educational institution, private; lease/rental/purchase ACT	1
Radiation therapy treatment center; capital equipment/software ACT	1
Rail, rolling stock/ties; piggyback trailer; freight car	1
Repair service, tangible personal property; out-of-state delivery ACT	1
Sheltered workshop, persons w/ intellectual disabilities; DC&FS licensed ACT	1
SNAP/WIC Programs; benefits	1
State entity/political subdivision purchase	1
Steam, produced; raw agricultural product manufacturing ACT	1
Stock/bond/note/obligation/securityACT	1
Stripper well, severance tax paid; electricity	1
Tangible personal property; 1 <sup>st</sup> use, out-of-state	1
Thrift shop sale, military installation	1
Trade-in property, new purchase	1
Truck/trailer, interstate commerce use	1
Vending machine, coin-operated; resale item	1
Vessel; beyond state territorial limits, minerals production	1
Work product, course of business use; licensed occupation/profession ACT	1
Youth serving org., congressionally chartered; food item ACT	1
Tax Free Shopping Program, see Sales & Use Tax, State/Refund	
Taxes	
Law, expenditures/structure/policy; study	27

## STATE GOVERNMENT