

**SENATE FLOOR AMENDMENTS**

2025 Regular Session

Amendments proposed by Senator Pressly to Re-Reengrossed House Bill No. 578 by Representative Emerson

AMENDMENT NO. 1

Delete Senate Floor Amendment No. 3 proposed by Senator Foil on June 9, 2025 and adopted by the Senate on June 9, 2025

AMENDMENT NO. 2

In Senate Committee Amendment No. 13 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on June 1, 2025, on page 4, line 54, after "subdivisions" and before the period ".", insert the following:

"including, but not limited to, projects authorized under Chapter 27 of Title 33"

AMENDMENT NO. 3

In Senate Committee Amendment No. 13 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on June 1, 2025, on page 5, delete lines 3 through 7, and insert the following:

"(c) Notwithstanding any law to the contrary, for purposes of state sales and use taxes, the exemption provided for in this Paragraph shall not apply to purchases made as part of a payment in lieu of taxes or other similar agreement, unless the agreement is reviewed and approved by the secretaries of the Department of Revenue and Louisiana Economic Development. The secretary of Louisiana Economic Development shall promulgate administrative rules in accordance with the Administrative Procedure Act establishing the approval criteria used to approve an exemption of any state sales and use taxes. The rules shall be promulgated in consultation with the secretary of the Department of Revenue and the state's eight regional economic development organizations. The provisions of this Paragraph shall not apply to any agreement entered into prior to the effective date of the rules."