

Regular Session, 2013

HOUSE BILL NO. 696

BY REPRESENTATIVE MONTOUCET

TAX/INCOME TAX: Reduces the amount of certain tax credits beginning January 1, 2014, for income tax credits and January 1, 2015, for corporate franchise credits

1 AN ACT

2 To amend and reenact R.S. 47:6007(B), (C)(1), (4)(b), (e), and (f), and (7), (D)(1)(a) and (b),

3 (2)(a)(i)(cc), (c), and (d)(introductory paragraph) and (i), (E), and (F)(1), to enact

4 R.S. 47:6007(G) and 6030(G), and to repeal R.S. 47:6007(D)(2)(a)(i)(ee), relative

5 to state income tax credits; to provide with respect to the motion picture investor tax

6 credit; to require the reduction of such credit under certain circumstances; to provide

7 for certain definitions; to provide for the certification of expenditures on state-

8 certified productions; to provide with respect to the transfer of tax credits; to provide

9 with respect to the processing fee for the transfer of tax credits; to provide with

10 respect to the certification and administration of tax credits; to provide for certain

11 audit requirements; to provide for the recapture and recovery of tax credits; to

12 provide with respect to the wind or solar energy systems tax credit; to require the

13 reduction of such credit under certain circumstances; to provide for certain

14 limitations; to provide for an effective date; and to provide for related matters.

15 Be it enacted by the Legislature of Louisiana:

16 Section 1. R.S. 47:6007(B), (C)(1), (4)(b), (e), and (f), and (7), (D)(1)(a) and (b),

17 (2)(a)(i)(cc), (c), and (d)(introductory paragraph) and (i), (E), and (F)(1) are hereby amended

18 and reenacted and R.S. 47:6007(G) and 6030(G) are hereby enacted to read as follows:

19 §6007. Motion picture investor tax credit

20 * * *

21 B. Definitions. For the purposes of this Section:

1 (1) "Base investment" means cash or cash equivalent investment made and
2 used for production expenditures in the state for a state-certified production.

3 (2) "Box rental" means private property owned by an employee or individual
4 contractor and leased to a state-certified production, for use in Louisiana on the state
5 -certified production, noted as additional income on a W2 or 1099 tax form.

6 (3) "Expended in the state" means an expenditure to lease immovable
7 property located in the state; an expenditure as compensation for services performed
8 in the state; or an expenditure to purchase or lease tangible personal property within
9 the state where the transaction is subject to the state sales or lease tax provisions of
10 Title 47 of the Louisiana Revised Statutes of 1950. A transaction that is subject to
11 the state sales or lease tax provisions of Title 47 of the Louisiana Revised Statutes
12 of 1950 shall include transactions which are also subject to a statutory exclusion or
13 exemption.

14 ~~(3)~~ (4) "Expenditure" means actual cash or cash equivalent exchanged for
15 goods or services.

16 ~~(4)~~ (5) "Headquartered in Louisiana" means a corporation incorporated in
17 Louisiana or a partnership, limited liability company, or other business entity
18 domiciled and headquartered in Louisiana for the purpose of producing nationally
19 or internationally distributed motion pictures as defined in this Section.

20 ~~(5)~~ (6) "Motion picture" means a nationally or internationally distributed
21 feature-length film, video, television pilot, television series, television movie of the
22 week, animated feature film, animated television series, or commercial made in
23 Louisiana, in whole or in part, for theatrical viewing, ~~or television viewing~~, or any
24 digital online platform as approved by the office. The term "motion picture" shall
25 not include the production of television coverage of news and athletic events.

26 ~~(6)~~ (7) "Motion picture production company" means a company engaged in
27 the business of producing nationally or internationally distributed motion pictures
28 as defined in this Section. Motion picture production company shall not mean or
29 include any company owned, affiliated, or controlled, in whole or in part, by any

1 company or person which is in default on a loan made by the state or a loan
2 guaranteed by the state, nor with any company or person who has ever declared
3 bankruptcy under which an obligation of the company or person to pay or repay
4 public funds or monies was discharged as a part of such bankruptcy.

5 ~~(7)~~ (8) "Office" means the Governor's Office of Film and Television
6 Development until August 15, 2006; thereafter, the term "office" means the office
7 of entertainment industry development in the Department of Economic Development
8 provided for in R.S. 51:938.1.

9 ~~(8)~~ (9) "Payroll" means all salary, wages, and other compensation, including
10 benefits paid to an employee for services relating to a state-certified production and
11 taxable in this state. ~~However, For applications received prior to August 1, 2013,~~
12 "payroll" for purposes of the additional tax credit for Louisiana-resident payroll shall
13 exclude any portion of an individual salary in excess of one million dollars. For
14 applications received on or after August 1, 2013, payroll expenditures shall be
15 limited to three million dollars per person, per state-certified production for each
16 employee reported on a W2 form. Payments made to loan out companies or
17 independent contractors reported on a Form 1099 shall also be subject to a limitation
18 of three million dollars per person, per state-certified production.

19 ~~(9)~~ (10) "Production expenditures" means preproduction, production, and
20 postproduction expenditures in this state directly relating to a state-certified
21 production, including without limitation the following: set construction and
22 operation; wardrobes, makeup, accessories, and related services; costs associated
23 with photography and sound synchronization, lighting, and related services and
24 materials; editing and related services; rental of facilities and equipment; leasing of
25 vehicles; costs of food and lodging; digital or tape editing, film processing, transfer
26 of film to tape or digital format, sound mixing, special and visual effects and box
27 rentals; and payroll. This term shall not include expenditures for marketing and
28 distribution, non-production related overhead, amounts reimbursed by the state or
29 any other governmental entity, costs related to the transfer of tax credits, amounts

1 that are paid to persons or entities as a result of their participation in profits from the
2 exploitation of the production, the application fee, or state or local taxes. Production
3 expenditures shall not include the cost of customization or custom development of
4 a tangible good specifically designed for use by a state-certified production in
5 Louisiana, unless the customization services are performed in Louisiana. For
6 applications received on or after August 1, 2013, production expenditures shall not
7 include expenditures for airfare, finance fees, bond fees, loan interest, or insurance
8 premiums.

9 ~~(10)~~ (11) "Related party transaction" means a transaction between parties
10 deemed to be related by common ownership or control, under generally accepted
11 auditing principles. Related party transaction expenditures may be subject to
12 limitations, as provided for by rules promulgated by the department, in accordance
13 with the provisions of the Administrative Procedure Act.

14 (12) "Resident" or "resident of Louisiana" means a natural person domiciled
15 in the state. A person who maintains a permanent place of abode within the state and
16 spends in the aggregate more than six months of each year within the state shall be
17 presumed to be domiciled in the state.

18 ~~(11)~~ (13) "Secretary" means the secretary of the Department of Economic
19 Development.

20 ~~(12)~~ (14) "Source within the state" means a physical facility in Louisiana,
21 operating with posted business hours and employing at least one full-time equivalent
22 employee.

23 ~~(13)~~ (15) "Special event" means an event that occurs irrespective of filming,
24 such as Mardi Gras, music festivals, concerts, or other similarly situated events.

25 (16) "Special event production expenditures" means only costs directly
26 related to filming the special event and only these shall qualify for tax credits. Costs
27 indirectly related to filming shall not qualify for tax credits, including but not limited
28 to artist compensation for festival or concert appearances and costs associated with
29 the usual activities of a reality show or documentary.

1 by the transferee to the transferor, in the case when the transferor is a state-certified
 2 production, for the tax credits, and any other information required by ~~the office or~~
 3 the Department of Revenue. A transfer shall not become effective against third
 4 parties until all required transfer documents are submitted to the Department of
 5 Revenue as provided by rules promulgated by the department in accordance with the
 6 Administrative Procedure Act. For the purpose of reporting transfer prices, the term
 7 "transfer" shall include allocations pursuant to Paragraph (2) of this Subsection as
 8 provided by rule. The office may post on its website an average tax credit transfer
 9 value, as determined by the office and the secretary of the Department of Economic
 10 Development to reflect adequately the current average tax credit transfer value. The
 11 tax credit transfer value means the percentage as determined by the price paid by the
 12 transferee to the transferor divided by the dollar value of the tax credits that were
 13 transferred in return. The notification ~~submitted to the office~~ shall include a
 14 processing fee of ~~up to~~ two hundred dollars per transferee, and any pricing
 15 information submitted by a transferor or transferee shall be treated by the office and
 16 the Department of Revenue as proprietary to the entity reporting such information
 17 and therefore confidential. However, this shall not prevent the publication of
 18 summary data that includes no fewer than three transactions or prevent the
 19 Department of Revenue from issuing Tax Credit Opinion Letters.

* * *

21 (e) To the extent that the transferor did not have rights to claim or use the
 22 credit at the time of the transfer, the Department of Revenue shall either disallow the
 23 credit claimed by the transferee or recapture the credit from the transferee through
 24 any collection method authorized by R.S. 47:1561. ~~The transferee's recourse is~~
 25 ~~against the transferor.~~

26 (f)(i) Beginning on and after January 1, 2007, the investor who earned the
 27 motion picture investor tax credits may transfer the credits to the ~~office~~ Department
 28 of Revenue for seventy-two percent of the face value of the credits. Beginning
 29 January 1, 2009, and every second year thereafter, the percent of the face value of

1 the tax credits allowed for transferring credits to the ~~office~~ Department of Revenue
 2 shall increase two percent until the percentage reaches eighty percent. Upon the
 3 transfer, the ~~Department of Economic Development~~ shall notify the ~~Department of~~
 4 ~~Revenue and shall provide it with a copy of the transfer documentation.~~ The
 5 ~~Department of Revenue may require the transferor to submit such additional~~
 6 ~~information as may be necessary to administer the provisions of this Section.~~ The
 7 secretary of the Department of Revenue shall make payment to the investor in the
 8 amount to which he is entitled from the current collections of the taxes collected
 9 pursuant to Chapter 1 of Subtitle II, provided such credits are transferred to the office
 10 within one calendar year of certification.

11 (ii) For projects which receive initial certification on and after July 1, 2009,
 12 the investor who earned the motion picture investor tax credits pursuant to such
 13 certification may transfer the credits to the ~~office~~ Department of Revenue for eighty-
 14 five percent of the face value of the credits in accordance with the procedures and
 15 requirements of Item (i) of this Subparagraph.

16 * * *

17 (7)(a) The processing fee provided for in Subparagraph (4)(b) of this
 18 Subsection ~~received by the office shall be deposited upon receipt in the state~~
 19 ~~treasury. After compliance with the requirements of Article VII, Section 9(B) of the~~
 20 ~~Constitution of Louisiana relative to the Bond Security and Redemption Fund and~~
 21 ~~prior to any money being placed into the state general fund or any other fund, an~~
 22 ~~amount equal to that deposited as required by this Paragraph shall be credited by the~~
 23 ~~treasurer to a special fund hereby created in the state treasury to be known as the~~
 24 ~~Louisiana Filmmakers Grant Fund. The money in the fund shall be appropriated by~~
 25 ~~the legislature to be used solely for the support of Louisiana's independent~~
 26 ~~filmmakers through the Louisiana Filmmakers Grant Program.~~

27 (b) ~~The money in the fund shall be invested by the treasurer in the same~~
 28 ~~manner as money in the state general fund and interest earned on the investment of~~
 29 ~~the money shall be credited to the fund after compliance with the requirements of~~

1 (cc) The script, ~~including or~~ a synopsis.

2 * * *

3 (c) The office and the secretary shall submit their initial certification of a
4 project as a state-certified production to ~~investors~~ the applicant and to the secretary
5 of the Department of Revenue indicating the total base investment which shall be
6 expended in the state on the state-certified production. The initial certification shall
7 include a unique identifying number for each state-certified production.

8 (d) Prior to any final certification of the state-certified production, the
9 motion picture production company shall submit to the office and the secretary an
10 audit of the production expenditures certified by an independent certified public
11 accountant, approved by the office as determined by rule. The office and the
12 secretary shall review the audit, the production expense details, and may require
13 additional information needed to make a determination. Upon approval of the audit,
14 the office and the secretary shall issue a final tax credit certification letter indicating
15 the amount of tax credits certified for the state-certified production to the investors.
16 The rules required by this Subparagraph shall, at a minimum, require that:

17 (i) The auditor shall be a certified public accountant licensed in the state of
18 Louisiana and shall be an independent third party, not related to the producer. The
19 auditor's opinion shall disclose all non-audit services provided for a state-certified
20 production and independence shall be comprised, and an audit rejected, if either
21 consulting services or tax credit assessments are performed, in addition to an audit
22 of expenditures.

23 * * *

24 E. Recapture of credits. If the office finds that ~~monies for which an investor~~
25 ~~received tax credits according to this Section are not invested in and expended with~~
26 ~~respect to a state-certified production within twenty-four months of the date that such~~
27 ~~credits are earned~~ a taxpayer has obtained a tax credit in violation of the provisions
28 of this Chapter, including but not limited to fraud or misrepresentation, then the
29 ~~investor's state income tax for such taxable period~~ any tax liability of the taxpayer

1 collected under Title 47 of the Louisiana Revised Statutes shall be increased by such
2 amount necessary for the recapture of credit provided by this Section.

3 F. Recovery of credits by Department of Revenue. (1) Credits previously
4 ~~granted to a taxpayer paid~~, but later disallowed, may be recovered by the secretary
5 of the Department of Revenue through any collection remedy authorized by R.S.
6 47:1561 and initiated within ~~three years from December thirty-first of the year in~~
7 ~~which the twenty-four-month investment period specified in Subsection E of this~~
8 ~~Section ends~~. the latter of either of the following:

9 (a) Two years from December thirty-first of the year in which the tax credit
10 or rebate was paid.

11 (b) Three years from December thirty-first of the year in which the taxes for
12 the filing period were due.

13 G. Notwithstanding any provision of law to the contrary, any tax credit
14 certified by the office and the secretary according to the provisions of this Section
15 on or after July 1, 2013, through June 30, 2016, shall be reduced by ten percent,
16 which shall become the face value of such credits. Beginning July 1, 2016, any tax
17 credit, including tax credits certified by the office and the secretary on or after July
18 1, 2013, and before June 30, 2016, shall be given their full value.

19 * * *
20 §6030. Wind or solar energy systems tax credit

21 * * *

22 G. Notwithstanding any provision of law to the contrary, beginning July 1,
23 2013, any tax credit subject to the provisions of this Section which is presented to the
24 Department of Revenue or claimed by a taxpayer as an offset against corporate tax
25 liability on a taxpayer's tax return shall be reduced by fifteen percent.

26 Section 2. R.S. 47:6007(D)(2)(a)(i)(ee) is hereby repealed in its entirety.

27 Section 3.(A) This Act shall become effective on July 1, 2013; if vetoed by the
28 governor and subsequently approved by the legislature, this Act shall become effective on
29 July 1, 2013, or on the day following such approval by the legislature, whichever is later.

1 (B) This Act shall take effect and become operative only if the proposed
 2 amendments of the Constitution of Louisiana contained in the Joint Resolutions which
 3 originated as House Bill Nos. 434, 435, and 436 of this 2013 Regular Session of the
 4 Legislature are concurred in by both houses of the legislature and House Bill Nos. 1, 437,
 5 456, 474, 571, 620, and 653 of this 2013 Regular Session of the Legislature are enacted into
 6 law.

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)]

Montoucet

HB No. 696

Abstract: Reduces the amount of the motion picture investor tax credit by 10% and the wind or solar energy systems tax credit by 15% beginning July 1, 2013, through June 30, 2016.

Present law authorizes a tax credit against state income tax for La. taxpayers for investment in state-certified productions. The tax credit shall be earned by investors at the time expenditures are made; however, credits cannot be applied against a tax or transferred until the expenditures are certified. For state-certified productions, expenditures shall be certified no more than twice during the duration of a state-certified production unless the motion picture production company agrees to reimburse the office for the costs of any additional certifications. The tax credit shall be calculated as a percentage of the total base investment dollars certified per project.

Proposed law retains present law but changes the certification of expenditures from no more than twice during the duration of a state-certified production unless the production company agrees to reimburse the office for additional certifications to once per calender year.

Proposed law defines a "motion picture" as a nationally or internationally distributed feature-length film, video, television pilot, television series, television movie of the week, animated feature film, animated television series, or commercial made in La., for theatrical or television viewing. The term "motion picture" shall not include the production of television coverage of news and athletic events.

Proposed law retains present law but adds that a motion picture can include films, videos, pilots, series, movies, or commercials made for any digital online platform as approved by the office.

Present law defines "payroll" as all salary, wages, and other compensation, including benefits paid to an employee for services relating to a state-certified production and taxable in this state. However, "payroll" for purposes of the additional tax credit for La.-resident payroll shall exclude any portion of an individual salary in excess of \$1 Million.

Proposed law changes present law relative to applications received on or after Aug. 1, 2013. For such applications, payroll expenditures shall be limited to \$3 Million per person, per state-certified production for each employee reported on a W2 form. Additionally, payments

made to loan out companies or independent contractors reported on a Form 1099 shall also be subject to a limitation of \$3 Million per person, per state-certified production.

Present law defines "production expenditures" as preproduction, production, and postproduction expenditures in this state directly relating to a state-certified production, including set construction and operation; wardrobes, makeup, accessories, and related services; costs associated with photography and sound synchronization, lighting, and related services and materials; editing and related services; rental of facilities and equipment; leasing of vehicles; costs of food and lodging; digital or tape editing, film processing, transfer of film to tape or digital format, sound mixing, special and visual effects; and payroll. Production expenditures shall not include expenditures for marketing and distribution, non-production related overhead, amounts reimbursed by the state or any other governmental entity, costs related to the transfer of tax credits, amounts that are paid to persons or entities as a result of their participation in profits from the exploitation of the production, the application fee, or state or local taxes.

Proposed law retains present law but adds box rentals to the list of expenditures approved as production expenditures. Proposed law further provides that production expenditures shall not include the cost of customization or custom development of a tangible good specifically designed for use by a state-certified production in La., unless the customization services are performed in La. Further provides that for applications received on or after Aug. 1, 2013, production expenditures shall not include expenditures for airfare, finance fees, bond fees, loan interest, or insurance premiums.

Proposed law defines a "related party transaction" as a transaction between parties deemed to be related by common ownership or control, under generally accepted auditing principles. Related party transaction expenditures may be subject to limitations, as provided for by rules promulgated by the department, in accordance with the APA.

Proposed law defines a "special event" as an event that occurs irrespective of filming, such as Mardi Gras, music festivals, concerts, or other similarly situated events. Further defines "special event production expenditures" as only costs directly related to filming the special event. Costs indirectly related to filming shall not qualify for tax credits, including artist compensation for festival or concert appearances and costs associated with the usual activities of a reality show or documentary.

Present law provides for the transferability of the tax credits not previously claimed by any taxpayer against its income tax. Transferors and transferees shall submit, in writing, a notification of any transfer or sale of tax credits within 30 days after the transfer or sale of such tax credits. The notification shall include information such as the transferor's tax credit balance prior to transfer, a copy of any tax credit certification letters and, the transferor's remaining tax credit balance after transfer.

Proposed law retains present law but additionally requires the submission of the name of both the transferor and the transferee. Additionally prohibits a transfer from becoming effective against third parties until all required transfer documents are submitted.

Present law provides for the payment of a processing fee of up to \$200 per transferee.

Proposed law changes present law by changing the amount of the processing fee from up to \$200 per transferee to \$200 per transferee.

Present law provides for the processing fee to be deposited in the state treasury. After compliance with the requirements of present constitution, an amount equal to the amount of the processing fees shall be deposited into the La. Filmmakers Grant Fund to be used solely for the support of La.'s independent filmmakers through the La. Filmmakers Grant Program.

Further requires the office to administer the La. Filmmakers Grant Program and to award grants to filmmakers domiciled in La. who make a film in La., the total cost of which film shall not exceed \$300,000.

Proposed law repeals present law.

Present law provides that prior to any final certification of the state-certified production, the motion picture production company shall submit to the office and the secretary an audit of the production expenditures certified by an independent certified public accountant as determined by rule. Further provides that auditor shall be a certified public accountant licensed in the state of La. and shall be an independent third party, not related to the producer.

Proposed law retains present law but specifies that the office shall approve the independent certified public accountant. Further requires that the auditor's opinion shall disclose all non-audit services provided for a state-certified production and independence shall be comprised, and an audit rejected, if either consulting services or tax credit assessments are performed, in addition to an audit of expenditures.

Present law provides for the recapture and recovery of credits. Further provides that if the office finds that monies for which an investor received tax credits are not invested in and expended with respect to a state-certified production within 24 months of the date that such credits are earned then the investor's state income tax for such taxable period shall be increased by such amount necessary for the recapture of credit.

Proposed law changes present law to provide that if the office finds that a taxpayer has obtained a tax credit in violation of present law, including but not limited to fraud or misrepresentation, then any tax liability of the taxpayer shall be increased by such amount necessary for the recapture of credit.

Present law provides that credits previously granted to a taxpayer, but later disallowed, may be recovered by the Dept. of Revenue through any collection remedy authorized by R.S. 47:1561 and initiated within 3 years from Dec. 31 of the year in which the 24 month investment period specified in present law ends.

Proposed law changes present law to provide that credits previously paid, but later disallowed, may be recovered by the Dept. of Revenue through any collection remedy authorized by present law and initiated within the latter of either two years from Dec. 31 of the year in which the tax credit or rebate was paid or three years from Dec. 31 of the year in which the taxes for the filing period were due.

Proposed law provides that any tax credit certified by the office and the secretary according to the provisions of present law on or after July 1, 2013, through June 30, 2016, shall be reduced by 10%, which shall become the face value of such credits. Beginning July 1, 2016, any tax credit, including tax credits certified by the office and the secretary on or after July 1, 2013, and before June 30, 2016, shall be given their full value.

Present law provides for the establishment of an income tax credit for the cost of purchase and installation of a wind energy system or a solar energy system. The amount of the credit shall be equal to 50% of the first \$25,000 of the cost of each wind energy or solar energy system, including installation costs.

Proposed law retains present law but requires, beginning July 1, 2013, any wind or solar energy system tax credit which is presented to the Dept. of Revenue or claimed by a taxpayer as an offset against corporate tax liability on a taxpayer's tax return to be reduced by 15%.

Effective July 1, 2013, and shall take effect and become operative only if the proposed amendments of the Const. of La. contained in the Joint Resolutions which originated as HB Nos. 434, 435, and 436 of this 2013 R.S. are concurred in by both houses of the legislature and HB Nos. 1, 437, 456, 474, 571, 620, and 653 of this 2013 R. S. are enacted into law.

Effective Jan. 1, 2014.

(Amends R.S. 47:6007(B), (C)(1), (4)(b), (e), and (f), and (7), (1)(a) and (b), (D)(2)(a)(i)(cc), (c), and (d)(intro. para.) and (i), (E), and (F)(1); Adds R.S. 47:6007(G) and 6030(G); Repeals R.S. 47:6007(D)(2)(a)(i)(ee))

Summary of Amendments Adopted by House

House Floor Amendments to the original bill.

1. Deletes the uniform 5% reduction of the tax credits in R.S. 47:6004 through 6037 and the school readiness tax credits beginning on or after Jan. 1, 2014, for income tax credits, and for taxable periods beginning on Jan. 1, 2015, for corporation franchise tax credits.
2. Deletes repeal of the tax incentives for university research and development parks, exemptions for manufacturing establishments, the Corporate Tax Apportionment Program, "green jobs industries", and urban revitalization.
3. Adds provision that any tax credit for state-certified productions certified on or after July 1, 2013, through June 30, 2016, shall be reduced by 10%, which shall become the face value of such credits. Further provides that beginning July 1, 2016, any tax credit, including tax credits certified on or after July 1, 2013, and before June 30, 2016, shall be given their full value.
4. Changes the certification of expenditures for state-certified productions from no more than twice during the duration of a state-certified production to once per calendar year.
5. Adds provision that payroll expenditure applications received on or after Aug. 1, 2013, shall be limited to \$3 Million per person, per state-certified production for each employee reported on a W2 form. Additionally, extends the cap to payments made to loan out companies or independent contractors reported on a Form 1099.
6. Prohibits a transfer from becoming effective against third parties until all required transfer documents are submitted.
7. Changes the amount of the processing fee from up to \$200 per transferee to \$200 per transferee.
8. Adds requirement that beginning July 1, 2013, any wind or solar energy system tax credit which is presented to the Dept. of Revenue or claimed by a taxpayer as an offset against corporate tax liability on a taxpayer's tax return to be reduced by 15%.
9. Changes the effective date from Jan. 1, 2014, to July 1, 2013, and shall take effect and become operative only if the proposed amendments of the Const. of La. contained in the Joint Resolutions which originated as HB Nos. 434, 435, and 436 of this 2013 R. S. are concurred in by both houses of the legislature and HB Nos. 1, 437, 456, 474, 571, 620, and 653 of this 2013 R. S. are enacted into law.