

**Louisiana Department of Revenue
2000 Legislative Sessions
Final List of Enrolled Bills**

CATEGORY	BILL #	DESCRIPTION	SESSION	ACT #	EFFECTIVE DATE
Administrative	HB 30	Relative to the compensation Review Commission, provides for scope of study, effectiveness and implementation of recommendations, time and scope of reports and payment of expenses of the commission	1 st Extra	16	04/14/2000
Administrative	SB 74	C/A — Authorizes the creation of Louisiana, Inc. to serve as a central source of principal economic development organization of the state	1 st Extra	153	Voter approval
Administrative	SB 79	Provides for defense and indemnification of state officers and employees	1 st Extra	65	06/06/2000
Administrative	SB 88	Reorganizes the economic development activities of the state	1 st Extra	144	03/01/2001
Charitable Gaming	HB 271	Removes electronic bingo card dabber devices and the paper sold for use with the devices from the 5% fee under R.S. 47:705(3); enacts R.S. 4:740 subjecting the lease or rental of electronic bingo card dabber devices to a 8% tax	Regular	vetoed	
Collections	SB 56	Permits the Department of Revenue to use additional sources of address information for mailing notices of determinations and assessments	1 st Extra	142	04/19/2000
Collections	HCR 4	Urges and requests the immediate creation of a temporary special collection team to assist in the collection of delinquent taxes	2 nd Extra		
Collections	HCR 5	Creates the State Tax Collection Task Force	2 nd Extra		
Controllers	HB 1	State appropriations bill	2 nd Extra	11	07/01/2000
Controllers	HB 42	Basis for rewards and penalties under performed based budgeting	1 st Extra	82	04/17/2000
Controllers	HB 102	Relative to the procurement of certain materials, supplies and services by the state	1 st Extra	123	07/01/2000
Income Taxes	HB 25	Requires composite returns and composite payments by certain nonresident entities	2 nd Extra	21	Effective for tax periods beginning after 12/31/2000
Income Taxes	HB 73	Constitutional amendment that provides relative to the individual income tax rates and brackets and removal of the federal income tax deduction (taxable years beginning on or after 1/1/2001	Regular	48	Voter approval
Income Taxes	HB 180	Provides for an exemption for certain income earned by military personnel for services performed outside of the state for taxable years beginning after 12/31/2002 and ending before 1/1/2005; provides an exemption for certain disability income; and requires composite returns and composite payments by certain nonresident entities	Regular	34	1/1/2001
Income Taxes	HB 299	Relative to the individual income tax, reduces the deductibility of excess itemized deductions to one-half of the total amount and suspends the \$25 education tax credit for tax years beginning on or after 1/1/2000 and prior to 1/1/2002	Regular	38	Effective for all taxable years beginning after 12/31/99
Income Taxes	SB 81	Relative to Student Tuition Assistance and Revenue Trust (START) Program, provides for deposits into an education savings program to be excluded from taxable income; provides for refunds of deposits to be included in taxable income; provides for the donation of income tax refunds to the START program account.	Regular	45	07/01/2000
Income/Franchise Taxes	SB 85	Relative to the La Quality Jobs Program and incentive tax credits, provides a \$5000 tax credit for each new job created. The credit is applied against income and corporation franchise taxes	Regular	46	07/01/2000

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Income Taxes — Fiduciary	HB 304	Relative to the income tax on estates and trusts, provides for a \$2500 exemption amount when combined with the federal exemption	Regular	40	Effective for tax periods beginning after 12/31/2000
Legal	HB 5	BTA claim — Waymar Corp	Regular	3	07/01/2000
Legal	HB 39	BTA claim — Parker Hannifin Corp	Regular	4	07/01/2000
Legal	HB 41	BTA claim — Boise Cascade Corp	Regular	6	07/01/2000
Legal	HB 49	BTA claim — Merck & Co; John Crane, Inc; Federal Express Corp	Regular	31	07/01/2000
Legal	HB 59	BTA claim — Columbian Chemical Co	Regular	8	07/01/2000
Legal	HB 143	BTA claim — Pano Enterprises, Inc; The Clothes Hamper, Inc	Regular	11	07/01/2000
Legal	HB 160	BTA claim — Dobry Georgieff d/b/a Clothesline Laundromat, Clothesline Laundromat, Inc and River City Opera, Inc d/b/a Soap Opera Laundromat	Regular	12	07/01/2000
Legal	HB 162	BTA claim — ICI Americas, Inc; The Glidden Company	Regular	13	07/01/2000
Legal	HB 165	BTA claim — Swedish Match North America; Northwest Louisiana Production Credit Association; legal expense Alferd Davis	Regular	14	07/01/2000
Legal	HB 173	BTA claim — Dixie Carriers, Inc	Regular	16	07/01/2000
Legal	HB 184	BTA claim — Manpower International, Inc	Regular	17	07/01/2000
Legal	HB 203	BTA claim — Tandy Corp; Snap On, Inc	Regular	19	07/01/2000
Legal	HB 205	BTA claim — John Deere Industrial Equipment Co, Deere Marketing and Deere & Co	Regular	20	07/01/2000
Legal	HB 266	BTA claim — American Greeting Corp; Gibson Greetings Inc; Triplex, Inc	Regular	23	07/01/2000
Legal	HB 311	BTA claim — TBA Insurance of Louisiana, Inc; Brookshire Grocery Co	Regular	24	07/01/2000
Miscellaneous: Income, Sales Taxes	HB 224	Relative to the taxation of telecommunications industry, provides for an income/franchise tax credit to be taken by certain telephone companies; provides for a sales tax on interstate telecommunications services; provides for the reduction in the sales tax rate on such telecommunications services	Regular	22	Various Effective Dates
Miscellaneous: Income, Sales, Withholding Taxes	HB 295	Revises the individual income tax rates and brackets; eliminates numerous income tax deductions; and repeals the suspensions of sales tax exemptions beginning 1/1/2001; dedicates the additional revenues to fund Teacher pay raises	Regular	37	Voter approval of HB 73 and HB 98
Sales Taxes	HB 22	Extends the sales tax exemption under R.S. 47:305.50 relative to certain vehicles used in interstate commerce until 6/30/2002	Regular	27	06/30/ 2000
Sales Taxes	HB 23	Extends the sales tax exemption under R.S. 47:305(D)(1)(h) relative to boiler fuel until 6/30/2002 and suspends the exemption from state sales tax	Regular	28	06/30/2000
Sales Taxes	HB 31	Terminates the suspension of certain exemptions from 4 th penny on June 30,2001	2 nd Extra	7	Effective 7/1/2000 if Act 49 of regular session is approved by voters.

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Sales Taxes	HB 36	Suspends certain exemptions from the state sales and use tax for the period July 1, 2000 through June 30, 2002	1 st Extra	18	07/01/2000
Sales Taxes	HB 44	Exclude used manufactured homes and 54% percent of the price of new manufactured homes sold from sales taxation	Regular	30	Judgment rendered or written compromise
Sales Taxes	HB 98	Constitutional amendment relative to placing the exemption for food consumption, natural gas, electricity and water in the state constitution; terminates the suspension of certain exemptions from 3 of the 4 cents state sales tax on January 1, 2001	Regular	49	07/01/2002 upon voter approval of HB 73 and HB 98
Sales Taxes	HB 140	Suspends sales tax exemptions from the last penny from 7/1/2000 through 6/30/2002; provides that the exclusion for purchases by parochial and private schools will not apply to transactions from 7/1/2000 through 7/30/2001 but will resume 7/1/2001 through 6/30/2003; and enacts exclusion for pharmaceuticals administered to certain livestock	Regular	33	07/01/2000
Sales Taxes	HB 193	Extends the taxation of rental of automobiles through June 30, 2002	Regular	18	07/01/2000
Sales Taxes	HCR 9	Memorializes Congress to consider the needs of state and local governments and traditional main street retailers when considering the issue of Internet taxation	Regular		
Sales Taxes	HR 3	Request the House Ways & Means Committee to study the Internet sales tax issue	Regular		
Sales Taxes	SB 2	Relative to the dedication of state hotel/motel collections to the Iberia Parish Tourist Commission Fund	2 nd Extra	10	08/24/2000
Sales Taxes	SB 8	Relative to the sales tax exclusion on food items donated to food banks to make the exemption retroactive for donations made prior to 7/1/1998	Regular	44	06/28/2000
Sales Taxes	SB 86	Excludes funeral directing services and requires the Department of Revenue to devise a formula for the calculation of the tax paid by funeral homes	Regular	47	07/01/2000
Sales Taxes-Local	HB 27	Extends the exemption for sales, lease, or rental of tangible personal property paid by or under provisions of Medicare to include local taxes	2 nd Extra	22	07/05/2000
Tax Exemption Contracts	HB 238	Creates the Mid City Research & Technology Zone and provides for exemption contracts from local taxes only	Regular	35	08/15/2000
Tobacco Taxes	HB 117	Increases the tax on cigarettes by 4 cents effective 8/1/2000 and imposes a tax on smokeless tobacco effective 7/1/2000	Regular	32	07/01/2000
Unclaimed Property	HB 11	Permits the City Court of Hammond to keep surplus filing fees	2 nd Extra	16	08/24/2000
Unclaimed Property	HB 174	Moves administration of Uniform Unclaimed Property Act of 1997 from the Department of Revenue to the Department of Treasury	1 st Extra	135	07/01/2000
Study Requests	HSR 9	Requests the House Committee on Appropriations to study the practices of state agencies in their procurement of computer software, hardware, and maintenance services	2 nd Extra		
Study Requests	HSR 18	Requests the House Committee on Ways and Means to study of the feasibility and benefits of providing an individual income tax credit for long-term nursing home care insurance premiums	Regular		

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Study Requests	HSR 19	Requests the House Committee on Ways and Means to study the feasibility and benefits of providing a sales tax exclusion for services provided by health and fitness clubs in certain circumstances	Regular		
Study Requests	HSR 21	Requests the House Committee on Ways and Means to study the feasibility and benefits of eliminating the sales and use tax exclusion for coke-on-catalyst	Regular		
Study Requests	HSR 24	Requests the House Committee on Ways and Means to study the possibility of levying a tax on the sale or transfer of certain securities	Regular		
Study Requests	SRS 1	Requests the Senate Committee on Commerce and Consumer Protection to study all aspects of tax exemptions and the economic effect on the state of La	Regular		