

**2001 Legislative Sessions**  
**List of Department of Revenue Enrolled Bills**

Act No.	Bill No.	Description	Effective Date
<b>2001 First Extraordinary Session of the Louisiana Legislature</b>			
5	HB 12	Amends the sales tax exemption for utilities used by steelworks and blast furnaces to provide the exemption only applies if there are more than 125 full-time employees and are classified by the Department of Labor as SIC 3312.	03/27/01
6	HB 14	Expands the secretary of the Department of Revenue s authority to refund over-payments.	03/27/01
7	HB 16	To provide for a July 1, 2004, termination date for the Louisiana Tax Free Shopping Program.	03/27/01
<b>2001 Regular Session of the Louisiana Legislature</b>			
<b>Administrative</b>			
	SCR 68	Creates a tax structure committee to study certain business inducements and tax credits and report its findings to the legislature no later than March 1, 2002.	
	SR 15	Requests U.S. Senator Mary Landrieu to support the repeal of the federal death tax.	
8	HB 1448	Transfers various boards and commissions from the Department of Economic Development to the Office of the Governor and other agencies.	07/01/01
9	HB 1666	Reorganizes the Department of Economic Development.	07/01/01
12	HB 1	Appropriations Act that provides for the ordinary expenses of state government.	07/01/01
26	HB 33	Relative to reports required or requested by the legislature; requires that two printed copies and one electronic copy be filed with the David R. Poynter Legislative Research Library within five days of publication.	08/15/01
70	HB 988	Authorizes the secretary of the Department of Revenue to require electronic filing of tax returns or reports for certain taxpayers.	5/24/01
104	SB 674	Authorizes the Department of Revenue to require a taxpayer maintaining tax records in both machine-sensible and hardcopy formats to make the machine-sensible formatted records available to the Department.	05/24/01
105	SB 688	Eliminates the obligation of the state to pay compensation to public administrators in certain parishes.	08/15/01
201	SB 668	Authorizes the Department of Revenue to enter into a binding agreement with the taxpayer to use a sampling procedure as a basis for projecting audit findings and establishing the tax liability.	05/31/01
244	HB 888	Enacts the Uniform Electronic Transactions Act.	07/01/01
285	HB 15	Requires opportunity for public comment at meetings of public bodies.	08/15/01
644	HB 1833	Relative to the procurement preferences in the Public Bid Law; provides for the definition of manufacturing or converting paper and paper products.	08/15/01
717	SB 694	Authorizes all Enrolled Agents licensed by the U.S. Department of the Treasury to represent taxpayers in administrative matters.	08/15/01
740	SB 956	Provides for electronic governmental transactions.	07/01/01
772	SB 455	Provides the electronic government structure for the executive branch of state government.	07/01/01
841	HB 759	Provides with respect to rate of legal or judicial interest.	08/15/01
882	HB 1173	Provides for the definition of public records and the creation of exceptions, exemptions, and limitations to the public records law.	08/15/01
893	HB 1319	Provides for the public documents depository system, including duties of the recorder of state documents and appointment of each agency s liaison officer, and requires depositories to abide by the rules of the State Librarian.	08/15/01

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894	HB 1331	Provides for oversight related to performance-based budgeting and requirements for adjustment, reporting, and monitoring of performance data.	06/26/01
995	HB 1528	Procedures relative to avoidance of budget deficits.	06/27/01
1032	SB 973	Revises certain laws to allow electronic transactions by certain state agencies.	08/15/01
1063	HB 1019	Procedures relative to avoidance of budget deficits.	01/01/01
1092	HB 1665	Provides relative to the elimination of a projected deficit or an actual deficit in any fund.	07/01/01
1101	HB 1815	Requires a public servant to notify the legislative auditor and the district attorney of misappropriation of public funds or assets.	08/15/01
1106	HB 1864	Provides relative to the waiver of Public Bid Law requirements for certain contracts by public entities.	06/28/01
1182	HB 1565	Provides for the use of monies deposited in certain special treasury funds.	01/01/01
1184	HB 1640	Provides relative to an energy management policy for agencies of the state.	06/29/01
<b>Alcohol and Tobacco Control</b>			
	HR 62	Requests the commissioner of alcohol and tobacco control to provide rules and regulations for requiring disclosure of certain brands of alcohol used in frozen drinks	
	HSR 7	Study request for the House Committee on Judiciary to study problems and solutions associated with allowing certain people less than 21 years of age to be present at establishments that sell alcohol.	
214	HB 160	Extends the hours from 9:00 p.m. to 11:00 p.m. that Class A-Restaurant Conditional premises may allow persons less than 18 years of age to be present.	08/15/01
657	HB 2063	Defines liquor distribution center and provides for permits.	08/15/01
728	SB 770	Allows the governing authority of a municipality within a parish with a population between 53,000 and 57,000 persons according to the most recent census to regulate the closing times of bars in the parish.	06/25/01
1188	HB 1682	Provides that Class A-General retail permits must be able to accommodate a minimum of 25 patrons and contain at least 375 square feet of floor area; defines a donut shop ; and authorizes the commissioner to accept documentation as proof that certain specified people meet the necessary qualifications of applicants for alcohol permits from certain publicly-traded corporations.	06/29/01
<b>Board of Tax Appeals</b>			
972	HB 579	Appropriates funds to pay the claim against the state in Gannett River States Publishing Corp. v. State of Louisiana recommended for payment by the Board of Tax Appeals.	06/19/01
975	HB 647	Appropriates funds to pay the claim against the state in Alloy Piping Products v. State of Louisiana recommended for payment by the Board of Tax Appeals.	06/19/01
976	HB 648	Appropriates funds to pay claims against the state recommended for payment by the Board of Tax Appeals.	06/19/01
983	HB 895	Appropriates funds to pay claims against the state recommended for payment by the Board of Tax Appeals.	06/19/01
985	HB 909	Appropriates funds to pay the claim against the state in Louisiana Health Service and Indemnity Company d.b.a. Blue Cross and Blue Shield of Louisiana v. Secretary, Department of Revenue and Taxation, State of Louisiana recommended for payment by the Board of Tax Appeals.	06/19/01

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989	HB 1256	Appropriates funds to pay judgment against the state in Steelcase, Inc. v. Kennedy, Secretary, Department of Revenue recommended for payment by the Board of Tax Appeals.	06/19/01
990	HB 1275	Appropriates funds to pay the claim against the state in Ouachita Coca-Cola Bottling Co., Inc. v. State of Louisiana recommended for payment by the Board of Tax Appeals.	06/19/01
1009	HB 2014	Appropriates funds to pay the claim against the state in Wal-Mart Stores, Inc. v. Secretary, Dept. of Revenue, State of Louisiana recommended for payment by the Board of Tax Appeals.	06/19/01
<b>Charitable Gaming</b>			
106	SB 698	Provides with respect to the conducting and regulation of charitable gaming.	07/01/01
<b>Collection</b>			
	HCR 46	Directs the secretary of the Department of Revenue and commissioner of administration to determine feasibility of tax clearance program for persons contracting with the state and for lottery renewal permits.	
69	HB 985	Authorizes the collection of the cost of federal refund offset fees from the tax debtor by the Department of Revenue.	07/01/01
103	SB 659	Interrupts the running of prescription for failure to file any tax return, not just income and franchise tax returns.	07/01/01
136	HB 992	Enacts the Tax Delinquency Amnesty Act.	05/25/01
141	HB 1102	Provides that the crime of issuing worthless checks shall apply to certain worthless checks issued to the state.	05/25/01
202	SB 669	Creates a rule to cease business for the secretary of the Department of Revenue to use to collect final assessments and court judgments of sales and withholding tax collected from others.	07/01/01
254	HB 1105	Provides for a rule to cease business for failure by certain persons to remit taxes collected on behalf of the state to the Department of Revenue.	06/01/01
257	HB 1172	Authorizes the publishing of the names of certain delinquent taxpayers.	08/15/01
716	SB 678	Expands the tax clearance program to require clearances for lottery retail license renewals and clearances before contracts can be entered into with businesses that provide lottery goods and services.	07/01/01
763	SB 1104	Expands the current authority of the secretary of the Department of Revenue to contract with private collection agencies for in-state debts.	06/25/01
769	SB 364	Increases certain fees which are paid to the clerks of court and deletes provisions requiring the payment of certain other fees.	08/15/01
788	SB 1086	Changes the interest rate on unpaid taxes.	01/01/06
904	HB 1442	Establishes a collection policy and procedure to assist in the collection of obligations due to the state.	06/26/01
1022	SB 665	Includes as a worthless check one issued for amounts related to state taxes and creates a procedure to establish a presumption of intent to defraud, relative to crime and punishment.	07/01/01
1167	HB 1103	Provides that the filing of a false or fraudulent return suspends the running of prescription and that the failure to file any state tax return shall interrupt the running of prescription.	08/15/01
<b>Excise Taxes</b>			

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	HSR 40	Study request for the House Committee on Ways and Means and the House Committee on Transportation, Highways, and Public Works to jointly study alternative means of taxing gasoline and special fuels.	
435	HB 1327	Provides relative to the Department of Revenue s tax record confidentiality provision to authorize a limited exception for the Tobacco Settlement Enforcement Unit in the Louisiana Department of Justice.	06/15/01
652	HB 1971	Prohibits any person to sell, distribute, own, transport, or possess cigarettes who does not comply with federal law and regulations.	06/22/01
<b>Income Tax</b>			
	HCR 208	Urges and requests the Department of Revenue to take all necessary actions to collect income taxes owed to the state by nonresident professional athletes and sports franchises.	
	HCR 209	Requests the Secretary of the Department of Revenue to take every possible action to ensure that no additional state tax burden is placed on the citizens of Louisiana as a result of the passage of federal income tax relief.	
	HR 144	Requests the Governor to include legislation to repeal the reduction of the excess itemized deduction from personal income taxes within the call of any special session called prior to the 2002 Regular Legislative Session.	
	HSR 2	Study request for the House Committee on Ways and Means to study the feasibility and benefits of providing an individual income tax credit for health insurance premiums.	
	HSR 36	Study request for the House Committee on Ways and Means to study the feasibility of phasing out the inclusion of borrowed capital within the levy of the corporation franchise tax.	
71	HB 989	Increases the Department of Revenue s fee for income tax refund offsets.	07/01/01
203	SB 675	Limits the requirement that estimated taxes be paid to individuals who can reasonably be expected to have an income tax liability of \$1,000 (up from \$200 in present law).	05/31/01
268	HB 1399	Authorizes the Louisiana Board of Ethics to file an offset claim against individual income tax refunds.	06/01/01
269	HB 1402	Authorizes any state agency to file an offset claim against individual income tax refunds.	06/01/01
332	SB 690	Provides for administration of, participation in, and alternative investment options relative to the START program.	06/06/01
501	HB 94	Provides with respect to child support and tax dependency deductions for non-domiciliary parties.	06/21/01
1033	SB 1001	Creates an individual income tax refund checkoff for prostate cancer.	08/15/01
1122	HB 2051	Divides certain duties relative to the administration of capital companies between the Office of Financial Institutions and the Department of Economic Development.	07/01/01
1203	HB 2013	Creates the Sports Facility Assistance Fund into which state income taxes collected from nonresident professional athletes and professional sports franchises are deposited.	08/15/01
<b>Legal</b>			
	SCR 101	Directs a joint study of the need for the division of administrative law to conduct all administrative hearings.	
23	HB 20	Provides relative to venue for a foreign corporation or limited liability company.	08/15/01
<b>Miscellaneous</b>			

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	SR 65	Requests the attorney general to investigate the closure of the Fruit of the Loom plant in St. Martin Parish, and ensure that all taxes owed to state and local governments are paid prior to final closure.	
1060	HB 987	Authorizes the secretary of the Department of Revenue to recover certain rebates, reimbursements, or refunded amounts.	06/28/01
<b>Sales Tax</b>			
	HSR 1	Study request for the House Committee on Ways and Means to study the feasibility of imposing a tax on sales of dog and cat food to fund animal shelters.	
	SCR 4	Memorializes congress to enact federal legislation providing for a method for a state to require all out-of-state sellers to collect the state sales tax on their remote sales.	
7	HB 1274	Retains the rate of vendor s compensation for sales and use tax filers at one and one-tenth percent after June 30, 2001.	07/01/01
13	HB 923	Provides with respect to the remittance of taxes on leased motor vehicles.	08/15/01
68	HB 984	Extends the effective period for an exemption identification number without paying advance sales and use tax from two to five years for certain retailers.	01/01/01
72	HB 994	Enacts the Uniform Sales and Use Tax Administration Act to authorize the Department of Revenue to enter into the Streamlined Sales and Use Tax Agreement with other states.	05/24/01
215	HB 179	Provides that the advance collection of state sales tax shall not apply to certain dealers in all-terrain vehicles and marine products.	07/01/01
221	HB 229	Dedicates additional one cent of sales tax collected on rental rooms in St. Landry Parish to the St. Landry Parish Tourism Commission.	07/01/01
224	HB 261	Dedicates certain state sales tax collections to the Bienville Parish Tourism and Economic Development Fund.	07/01/01
245	HB 896	Repeals prohibition of absorption of tax by dealer.	07/01/01
653	HB 1981	Dedicates the remaining one percent state sales tax on hotel occupancy in St. Martin Parish to the St. Martin Parish Enterprise Fund.	07/01/01
816	HB 471	Dedicates certain state sales tax collections to the Claiborne Parish Tourism and Economic Development Fund.	07/01/01
1175	HB 1391	Provides relative to the taxation of mobile telecommunications.	08/02/02
1212	HB 1368	Provides for disposition of certain monies held in escrow and settlement of controversies associated with various suits against the state related to the assessment of state sales and use taxes on purchase of manufactured and mobile homes.	07/01/01
<b>Sales Tax Local</b>			
	HSR 38	Study request for the House Committee on Ways and Means to study the possibility of creating a local taxpayer bill of rights.	
60	HB 730	Excludes from local sales and use taxes the purchase, lease or rental of tangible personal property when such sale, lease, or rental is made under the provisions of Medicare.	07/01/01
874	HB 1075	Excludes certain telephone directories from state and local sales taxes.	06/26/01