

**2003 Legislative Session
Department of Revenue Enrolled Bills**

Act No.	Bill No.	Description	Effective Date
Administrative			
35	HB 829	Re-creates the Department of Revenue.	6/30/03
39	HB 893	Requires the Department of Revenue to promulgate rules and regulations in accordance with the Administrative Procedures Act.	5/23/03
112	HB 1036	Phases in a lowered electronic funds transfer requirement threshold from \$20,000 to \$5,000 beginning January 1, 2004, through January 1, 2008, and clarifies the payment receipt date for electronic funds transfer payments. The Act also clarifies that these provisions do not apply to individual income tax.	8/15/03
413	HB 694	Excepts certain records pertaining to security procedures and terrorist-related activities from public records laws.	6/18/03
827	SB 623	Requires e-mail notification of certain reports to legislature and provides that the reports be available electronically.	8/15/03
1049	HB 980	Requires agencies to provide legislative oversight committees with copies of proposed amendments to existing rules coded to show language added to or deleted.	8/15/03
1078	HB 1270	Requires agency strategic and operational plans to include strategies for human resource policies that are helpful to women and families.	7/1/03
	HCR 72	Directs the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means to study the impact of the Constitutional Amendment, commonly referred to as the "Stelly Plan," on individual taxpayers and the state budget.	
Alcohol and Tobacco Control			
6	SB 285	Authorizes retail alcoholic beverage distribution center permits for commercial airlines and prohibits local permits or fees.	8/15/03
191	SB 140	Provides tracking procedures for kegs of malt beverages consumed off premises.	8/15/03
519	SB 1040	Provides relative to requirements for obtaining alcoholic beverage permits for manufacturers and suppliers.	6/20/03
629	HB 455	Authorizes applicants to qualify for state and local alcoholic beverage permits after 10 years have elapsed from the completion of a sentence for certain felony convictions.	8/15/03
677	HB 1959	Allows a person to engage in business as an alcoholic beverage manufacturer and a retailer at the same time under certain circumstances.	8/15/03
881	HB 1460	Includes tobacco products in the Responsible Vendor Law.	8/15/03
936	HB 1061	Authorizes dealers or operators to pay annual renewal permit fee by check to sell or engage in the business of selling tobacco products.	8/15/03
1173	SB 77	Provides relative to proximity of licensed day-care centers to certain alcohol service providers and places day-care centers in drug free zones.	8/15/03
Charitable Gaming			
602	HB 162	Provides with respect to the regulation of charitable gaming to include commercial lessors in the charitable gaming licensing system; prohibit the secretary of the Department of Revenue or any employee of the office of charitable gaming from having a financial interest in a commercial lessor; provide for mandatory training for members of a charitable organization who are designated to hold, operate, and conduct the games of chance; provide for the maximum payout on electronic bingo machines; and repeal provisions of law allowing only one parent-teacher association or booster club for each school.	7/1/03

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603	HB 169	Amends the Charitable Raffles, Bingo and Keno Licensing Law to define a session for charitable gaming purposes, provides for the length of a charitable gaming session and the number of sessions that may be conducted per day, and defines the activities that are considered part of the session.	8/15/03
614	HB 270	Provides for the regulation of charitable gaming to provide for the presence of certain persons while electronic bingo or pull-tab machines are in use and specifies the persons authorized to pay out cash prizes.	7/1/03
736	HB 1849	Authorizes progressive pull-tabs relative to charitable gaming and creates an exception to the total amount of prizes that can be awarded in any one charitable gaming session.	8/15/03
871	HB 1062	Provides for the licensing and regulation of charitable gaming by the governing authority of a municipality or parish, and prohibits the local governing authority in Orleans Parish from adopting ordinances, rules, or regulations that violate the terms or provisions of the Amended and Renegotiated Casino Operating Contract.	7/1/03
Collections			
36	HB 830	Requires and authorizes the secretary of the Department of Revenue to remove or reduce interest on certain refunds issued to a taxpayer in error.	5/23/03
170	HB 1250	Increases the criminal penalty for tax evasion if the tax exceeds \$1,000.	6/2/03
380	HB 1296	Provides for the suspension, revocation, or denial of a fishing or recreational hunting license to an individual who has a final and nonappealable assessment or judgment in excess of \$500 of individual income tax.	1/1/04
453	HB 1315	Provides for the suspension or denial of a driver's license to an individual who has a final and nonappealable assessment or judgment in excess of \$1,000 of individual income tax.	1/1/04
878	HB 1297	Provides that the state tax lien, privilege, and mortgage arise at the time tax is assessed or a return is filed, whichever occurs first and provides for priority of the lien, privilege, and mortgage.	7/1/03
Controllers			
14	HB 1	Provides for the ordinary operating expenses of state government.	
432	HB 1968	Provides for supplemental appropriations to be allocated to certain agencies for the 2002-2003 Fiscal Year.	6/18/03
575	HB 254	Provides relative to purchase amounts requiring advertisement and let by contract and telephone or facsimile quotations.	6/27/03
828	SB 646	Provides for an exception to the Public Bid Law in the event of an extreme public emergency.	8/15/03
Excise Taxes			
139	HB 1533	Moves regulation and verification of commercial weighing and measuring of petroleum products under the authority of the Department of Agriculture and Forestry to Title 3 and increases gasoline inspection fee and levies the inspection fee on special fuels.	5/28/03 by statute 9/1/03 by agreement
925	HB 731	Provides for the release of funds paid into escrow by tobacco products manufacturers in accordance with the Master Settlement Agreement.	7/1/03
1128	HB 1741	Provides for the regulation of cigarettes sales made through means of telephone, mail, or the Internet delivered in Louisiana.	7/2/03
Income and Corporation Franchise Taxes			
111	HB 1005	Provides for an individual income tax check-off for donations to Louisiana Animal Welfare Commission.	1/1/04

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Act No.	Bill No.	Description	Effective Date
119	HB 1378	Authorizes the Secretary of the Department of Revenue to prescribe regulations to assist in the enforcement of the Sports Facility Assistance Fund and imposes a penalty on nonresident professional athletes and professional sports franchises.	5/28/03
361	HB 186	Authorizes state banks to organize and operate as limited liability corporations.	8/15/03
551	SB 896	Abolishes the Louisiana Film and Video Commission within the Department of Economic Development and creates the Governor's Office of Film and Television Development within its authority for the purposes of administering the Louisiana Motion Picture Incentive Act, R.S. 47:1121 et seq., and the motion picture investor tax credit, R.S. 47:6007.	8/15/03
573	HB 224	Creates the Trust Company Law and provides for the creation, organization, regulation, and supervision of trust companies. All private trust companies, including those that are limited liability companies, will be required to pay corporation franchise tax.	6/27/03
734	HB 1756	Provides for an individual income tax check-off for donations to the Louisiana Housing Trust Fund.	6/27/03
847	SB 1126	Changes the health insurance requirements for employees to qualify under the "Louisiana Quality Jobs Program Act."	7/1/03
1138	HB 1828	Requires the secretary of the Department of Revenue to notify certain taxpayers of the requirement for filing a declaration of estimated tax and to permit the secretary to waive the penalty for the 2002 tax year in certain situations.	7/2/03
Legal			
806	SB 255	Provides for the revival of money judgments by ex parte motion.	8/15/03
867	HB 998	Changes the delays for filing a motion for summary judgment.	8/15/03
951	HB 1290	Appropriates funds to pay judgments against the state entitled "Rosemount, Inc. v. Secretary, Department of Revenue, State of Louisiana" and "Automatic Switch Company v. John Neely Kennedy, Secretary, Department of Revenue, State of Louisiana."	7/1/03
965	HB 1617	With respect to civil law, provides relative to signatures on authentic acts.	1/1/05
1080	HB 1285	Appropriates funds to pay judgment against the state entitled "National Beverage Company, Inc. v. Secretary, Department of Revenue and Taxation."	7/1/03
1098	HB 1481	Appropriates funds to pay certain judgments of the Board of Tax Appeals in the claims of "Newpark Environmental Services, Inc. v. State of Louisiana."	7/1/03
1135	HB 1808	Provides for the use of data stored in portable electronic storage devices in court proceedings.	7/2/03
Miscellaneous—Income and Sales Taxes			
1240	HB 892	Authorizes employers to count certain employees locating in Louisiana as "new direct jobs" under the Quality Jobs Rebate Program, provides for transferability of certain motion picture incentive tax credits, allows a rebate of state and local sales and use tax for the use of customer-owned tooling in a compression molding process, provides that the motion picture investors tax credit is based on percentage of actual amount of investment, and provides for transferability of certain motion picture incentive tax credits.	7/1/03
Sales Tax			
43	HB 1066	Provides for an increase in the threshold for filing quarterly tax returns from \$100 per month to \$500 per month.	7/1/03

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Act No.	Bill No.	Description	Effective Date
141	HB 1621	Provides that private, nonprofit, tax-exempt organizations may apply for a direct payment number and extends the termination date regarding certain transactions involving certain private and parochial elementary and secondary schools.	7/1/03
250	SB 1067	Requires the Department of Wildlife and Fisheries (DWF), beginning January 1, 2004, to endorse a commercial fisherman's license as "certified" upon presentation that the commercial fisherman possesses a certificate of exemption from state sales and use taxes and requires DWF to maintain a list of commercial fishermen who possess a commercial fisherman's license having a "certified" endorsement. The Act also requires the Department of Revenue to supply information to DWF as to exemption certificates.	8/15/03
419	HB 786	Repeals Section 4 of Acts 2002 1 st Ex. Sess., No. 47, relative to the Capitol House Taxing District, to remove the provision making the law providing for the district effective upon the transfer of property of the district to the East Baton Rouge City-Parish. The district is authorized to levy a tax upon the occupancy of hotel rooms, motel rooms and overnight camping facilities. Such levy shall be in lieu of any other tax on hotel occupancy within the district except for any such tax which is based on a per head or per person basis.	6/18/03
985	HB 2016	Dedication of sales tax collected on sales of reclaimed water.	8/15/03
1203	SB 809	Provides for an extension of time for a business to file an application for Enterprise Zones rebates and defines the term "Louisiana Entrepreneurial Business" for purposes of the Economic Development Act.	8/15/03
Local Sales Tax			
19	HB 267	Relative to the hotel/motel sales tax dedications in Vermilion Parish, to correct the name of an entity to which funds are allocated.	7/11/03
46	HB 1750	Relative to local sales and use taxes, provides for the taxable nature of cellular, PCS, or wireless telephones and electronic accessories physically connected with the telephones.	5/23/03
61	SB 791	Provides that tangible personal property does not include buildings or other constructions permanently attached to the land for local tax purposes.	5/23/03
73	SB 551	Enacts the Uniform Local Tax Code by gathering various provisions applicable to local sales and use taxes from Titles 47, 33, and other titles and placing them in a separate Chapter of Title 47 and requires the Department of Revenue to establish a web site and uniform electronic local sales tax return and remittance system.	7/1/03
399	HB 343	Authorizes the governing authority of Tensas Parish to levy an additional sales and use tax of up to one percent with the voters' approval.	6/18/03
695	HB 985	Authorizes the city of Bastrop, with voter approval, to levy an additional sales and use tax not to exceed one-half percent and authorizes Bastrop to create one or more sales tax districts.	6/27/03
799	SB 21	Relative to the hotel/motel sales tax in Vernon Parish, revises dedications in the Vernon Parish Community Improvement Fund.	7/1/03
807	SB 279	Requires the secretary of the Department of Economic Development to obtain approval from the Joint Legislative Committee on the Budget before any state sales tax increments can be dedicated to pay revenue bonds for a local economic development projects and requires State Bond Commission approval for certain cooperative endeavor agreements.	7/1/03
834	SB 808	Establishes the Lake Forest Plaza District as a tax increment financing district.	7/1/03

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Act No.	Bill No.	Description	Effective Date
864	HB 964	Authorizes the governing authority of Lafayette Parish to increase the tax upon hotel occupancy levied to support the Lafayette Parish Convention and Visitors Commission from 3 percent to 4 percent.	7/1/03
960	HB 1404	Authorizes certain parishes and municipalities within the parishes to levy additional sales and use tax, subject to voter approval, to provide additional funds to be used to pay for firefighter and police pay.	7/1/03
1070	HB 1235	Authorizes tourist commissions in parishes with populations of not less than 21,800 and not more than 22,800 according to the most recent federal decennial census to increase the hotel occupancy tax with voter approval.	7/2/03
1167	HB 2030	Creates the Hammond Area Economic and Industrial Development District and authorizes the district to levy a local sales and use tax.	8/15/03
1186	SB 340	Requires political subdivisions to provide the vehicle commissioner with information concerning their boundaries for purposes of vehicle sales tax collection.	8/15/03
Severance Tax			
1	HB 1010	Changes the source of price data used to annually adjust the severance tax rate on natural gas.	4/30/03
711	HB 1323	Increases the hazardous liquid pipeline fees from \$15 per pipeline mile to a fee not to exceed \$22.40 per pipeline mile or \$400 per facility, whichever is greater, and transfers collection of the fee from the Department of Revenue to the office of conservation, Department of Natural Resources.	6/27/03
879	HB 1327	Increases the natural gas pipeline safety inspection fee and transfers collection of the fee from the Department of Revenue to the office of conservation, Department of Natural Resources.	7/1/03
1082	HB 1299	Changes the Oil Spill Contingency Fund balance thresholds that trigger ceasing and resuming collection of the oil spill contingency fee.	7/2/03