

**2005 Regular Legislative Session
Department of Revenue List of Legislative Acts**

Act	Bill No.	Description	Effective
Administrative			
24	HB 541	Removes the limitation on the amount of wages and other benefits due a deceased employee that can be paid to surviving spouse of the deceased employee.	June 9, 2005
125	SB 153	Provides for electronic filing and recording of written documents.	June 22, 2005
182	HB 887	Establishes the Louisiana Healthcare Affordability Trust Fund and imposes a fee on certain hospitals of 1½ percent of patient revenue.	June 28, 2005
322	SB 57	Requires employers to notify employees of the availability of earned income tax credits and advance earned income tax credits.	June 30, 2005
383	HB 718	Allows severance tax information to be shared with the Department of Natural Resources and excise tax information to be shared with the Department of Public Safety and the Department of Agriculture.	June 30, 2005
404	SB 266	Requires the Department of Revenue to conduct a feasibility study on requiring businesses that receive state corporate tax credits and benefits to provide health insurance and other employee benefits and to report the results of the study and any proposed legislation required to implement proposals to the Joint Legislative Committee on the Budget, the Senate Committee on Revenue and Fiscal Affairs, and the House Committee on Ways and Means by February 1, 2006.	August 15, 2005
440	HB 628	Creates the Louisiana Initiative for Small Entrepreneurships and directs the commissioner of administration to take steps to increase the use of small entrepreneurship in state procurements and public contracts.	July 11, 2005
499	SB 205	Enacts the Database Security Breach Notification Law and requires notification if the security of personal information is breached.	January 1, 2006
Alcohol and Tobacco Control			
83	HB 351	Allows a duplicate driver's license to be used as proof of age without the need for additional identification for the purchase of alcoholic beverages.	August 15, 2005
134	SB 232	Allows a manufacturer operating a museum to receive a special permit that is limited authorization for the sale of special decanters or commemorative bottles produced by the manufacturer exclusively for sale within the museum	June 22, 2005
508	HB 338	Provides for an alternative measurement from a church, synagogue, public library, school, or full time day care for the sale of alcoholic beverages and limits distribution through wholesalers only except for native wineries.	July 13, 2005
	SCR 26	Urges and requests the appropriate state agencies to take action to implement and enforce the law on delivery sales of cigarettes.	
Charitable Gaming			
373	HB 564	Defines "bingo" to include "electronic video bingo," raises the contribution from \$100 to \$200 per organization before each licensed call bingo session, raises limit for the mega jackpot to \$100,000, and removes the population limit for networking to conduct mega jackpot bingo games.	August 15, 2005
Collection			
295	SB 138	Extend the innocent spouse relief to taxes other than individual income taxes.	June 29, 2005
435	HB 562	Provide for the attorney general to collect debts owed to the state.	July 11, 2005
454	HB 721	Provides for the interest computation on assessment notices.	August 1, 2005
Excise Taxes			
252	HB 599	Moves the point of collection for tax on motor fuels to the terminal rack.	July 1, 2006
375	HB 634	Increases the special fuels tax refund for contract school bus drivers of privately owned school buses.	July 1, 2005

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Act	Bill No.	Description	Effective
Income Tax			
156	SB 322	Creates the Brownfields Investor Tax Credit for investments made in a voluntary remedial investigation or action at a state-certified brownfields site. Effective for tax years beginning on or after January 1, 2005.	July 1, 2005
268	HB 817	Provides general rules governing tax credits that would apply unless the specific language of the tax credit provides differently. Effective for income tax years beginning after December 31, 2004 and franchise tax years beginning after December 31, 2005.	August 15, 2005
277	SB 26	Provides an individual income tax credit of up to \$10,000 per organ donation for expenses paid by a taxpayer if related to the taxpayer's travel or absence from work related to the taxpayer's or the taxpayer's spouse's living organ donation. Effective for tax years beginning on or after January 1, 2005.	July 1, 2005
285	SB 61	Extends the tax credit for employment of first time drug offenders to all first time "nonviolent offenders" of any age and expands the exemption to individual income tax. Effective for taxable years beginning after December 31, 2004.	June 29, 2005
292	SB 129	Increases the taxable state income exclusion for married couples for contributions to the Louisiana Student Tuition Assistance and Revenue Trust Program to allow certain deposits over five years to be excluded from the state gift tax provisions so as to conform with the federal gift tax provisions.	August 15, 2005
319	SB 34	Relative to the tax credit for recycling equipment, removes the December 31, 2002, sunset provision and adds services to the purchases of equipment eligible for the 20 percent credit.	June 30, 2005
326	SB 104	Adds "medical industries serving rural hospitals" to the list of jobs in the Louisiana Quality Jobs Program Act.	August 15, 2005
339	SB 246	Enacts a credit for the rubber manufacturing industry of \$5,000 for each new job created. This tax credit may be applied to any state income tax liability or any state franchise tax liability within a 10-year period from the date that the contract becomes effective or until the entire credit is used.	June 30, 2005
346	SB 341	Provides for a transferable credit against state income tax for investing in a state certified digital interactive media production in Louisiana. Expires January 1, 2010.	June 30, 2005
351	HB 130	Continues to allow electing partnerships to piggyback the federal income tax treatment for state corporation income tax purposes for the electing partnerships.	August 15, 2005
355	HB 156	Specifies the amount of excess related party debt to be included in capital stock and surplus and undivided profits for corporation franchise tax purposes.	January 1, 2006
363	HB 303	Provides a credit for inventory tax (ad valorem tax) paid to political subdivisions on natural gas held, used, or consumed in providing natural gas storage services or facilities.	August 15, 2005
370	HB 474	Provides a check off so individuals can donate all or part of their refunds to the Community-based Primary Health Care Fund. Effective for tax years beginning after December 31, 2004.	August 15, 2005
388	HB 765	Amends Section 2 of Acts 2002 1 st Ex. Sess., No. 4 to extend the expiration date for the \$5,000 tax credit granted under R.S. 51:1787 (A)(2)(c) for each new job created by motor vehicle parts manufacturers from June 30, 2006, to June 30, 2009.	June 30, 2005
396	HB 888	Requires real estate investment trusts (REIT) to be a publicly traded REIT or be one where less than 50 percent ownership is by a single entity that is a corporation subject to federal income tax before deductions for dividends paid to its owners are allowed. Effective for tax periods beginning after December 31, 2005.	August 15, 2005

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400	HB 627	Create the Angel Investor Tax Credit Program. Effective for tax years beginning on or after January 1, 2005.	August 15, 2005
401	HB 679	Creates the Louisiana Headquarters and Growth Act. Effective for income tax periods beginning after December 31, 2005, and franchise tax periods beginning after December 31, 2006.	August 15, 2005
402	HB 684	Amends the research and development tax credit to eliminate the remaining phase-in of these credits over three years making them fully available immediately, increases the credit amount, allows sharing of information with the Department of Revenue, and provides a sunset date of December 31, 2009.	July 1, 2005
405	SB 73	Allows taxpayers to take a credit of up to \$1,000 against income or corporate franchise taxes for qualified donations made to qualified playgrounds under R.S. 47:6008 for certain tax years between 1992 and 2001, if taken on an amended return by December 31, 2008.	July 11, 2005
424	HB 356	Amends the new market credits to remove the limitations on qualified equity investments and qualified low-income community investments made by Community Development Entities (CDEs) and extend the credit to August 31, 2013.	July 11, 2005
439	HB 602	Extend the income and franchise tax credit for rehabilitation of historic structures located in a downtown development district, removes the limitations of \$250,000 per structure and one credit per structure and provides that no taxpayer may receive more than \$5 million of credit within a particular downtown development district. The credit expires January 1, 2009.	July 11, 2005
466	HB 862	Creates the Urban Revitalization Tax Incentive Program.	July 1, 2005
479	HB 420	Provides an individual income tax credit for a percentage of eligible expenses rehabilitating an owner occupied residential or mixed use property located in a historic district or eligible for listing on the National Register. Expires December 31, 2009.	January 1, 2006
485	HB 631	Provides for a refundable sound recording investor tax credit against all state income taxes. Effective for tax years beginning January 1, 2006.	July 12, 2005
491	HB 786	Enacts the Louisiana Community Development Financial Institutions Act, which provides for an income and franchise tax credit for individuals and businesses that invest in Louisiana Community Development Financial Institution (LCDFI) and exempts LCDFI corporations from corporation income and franchise taxes for five consecutive taxable periods. The program terminates on July 1, 2007, but provisions relevant to any granted tax credits continue to apply until July 1, 2010.	July 12, 2005
495	SB 59	Provides an individual income tax credit for employment related child-care expenses based on the taxpayer's federal adjusted gross income. Effective for tax years beginning on or after January 1, 2006.	July 12, 2005
504	SB 351	Grants a tax credit for employee and dependent health insurance coverage when any contractor or subcontractor with a contract for the construction of a public work offers health insurance coverage and pays at least 75 percent of the total premium for the health insurance coverage for each full-time employee who elects to participate and pays at least 50 percent of total premium for each dependent of the full-time employee who elects to participate. Effective for tax years beginning on and after January 1, 2005, but before January 1, 2008.	July 12, 2005

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Act	Bill No.	Description	Effective
	HCR 134/ SCR 62	Direct the secretary of the Department of Revenue to accept amended income tax returns for tax years 2002 through 2004 and to make appropriate refunds to couples filing joint returns who were both 65 years of age or older, to allow the married taxpayers to deduct \$12,000 in retirement income regardless of whether one or both spouses received the retirement income. SCR 62 further provides that 2002 tax year amended returns will be accepted in 2006, 2003 tax year amended returns will be accepted in 2007, and 2004 tax year amended returns will be accepted in 2008.	
Legal			
329	SB 132	Enacts the Accountability of State Resources Act, which requires reporting of cooperative endeavors or pending litigation involving over \$1 million.	January 1, 2006
Multiple Taxes			
151	SB 216	Creates the Louisiana Military Family Assistance Fund and allows taxpayers to make income and sales tax refund check-off donations to the fund for tax years beginning on or after January 1, 2005.	June 28, 2005
403	HB 795	Expands the Tax Equalization and Industry Assistance Programs.	August 15, 2005
456	HB 731	Amends the motion picture incentive program to provide that the sales tax exemption and employment tax credit will sunset January 1, 2006, limit the motion picture investor credit to production expenses actually expended in the state, increase the credit percentages, and allow for credits to be sold to the state. Effective for tax years beginning after December 31, 2005.	July 1, 2005
Sales Tax			
126	SB 173	Changes the numerator of the formula used to determine taxable purchases in Louisiana by interstate and foreign transportation dealers. The numerator will no longer include any mileage on a segment of travel to or from an offshore area beyond the territorial limits of any state.	June 22, 2005
133	SB 224	Authorizes the Department of Wildlife and Fisheries to establish a system of special certificate agents who may collect registration fees as well as applicable sales and use taxes.	June 22, 2005
243	HB 513	Removes a qualifying standard that was previously mandated in order for radio broadcasters to qualify for sales tax exclusion on their first purchases of digital radio conversion equipment.	June 29, 2005
266	HB 805	Provides for tax relief for certain telephone companies, apportionment and dedication of certain taxes for deposit into the Telephone Company Property Assessment Relief Fund, and provides for certain restrictions on the fund.	July 1, 2005
278	SB 27	Provides a state and local sales tax exemption for nonprofit organizations that were established prior to 1975 conducting comprehensive programs on sickle cell disease.	July 1, 2005
293	SB 131	Grants an exclusion from state and local sales tax for nonprofit organizations that donate toys to children.	July 1, 2005
301	SB 196	Amends Civil Code Article 466 to clarify the definition of immovable and attachments to an immovable.	June 30, 2005
345	SB 337	Repeals the exemption at R.S. 47:305.31 and enacts the exclusions at R.S. 47:301(7)(j), (10) and (18) for the sale or lease of manufacturing machinery and equipment used to produce biodiesel and for alternative substances used as fuel by a manufacturer.	July 1, 2005
352	HB 131	Repeals R.S. 47:305.5 that exempted the Toledo Bend Dam Project, which has long been completed.	June 30, 2005

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357	HB 212	Extends the termination date regarding the exclusion from state and local sales tax of certain transactions involving certain private and parochial elementary and secondary schools from July 1, 2005, to July 1, 2009.	June 30, 2005
362	HB 301	Provides that for purposes of the sales, use and lease taxes, the term "lease or rental" shall not include the lease or rental of a crane and related equipment with an operator and provide that cranes leased or rented with an operator are subject to the provisions of the sales and use tax law upon first use in Louisiana.	July 1, 2005
364	HB 304	Provides a state sales and use tax exclusion for purchases of natural gas to be held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities.	June 30, 2005
377	HB 639	Provides that the term "hotel" shall not include camp and retreat facilities owned and operated by nonprofit organizations exempt from federal income tax provided the net revenue derived from the organization's property is devoted wholly to the nonprofit organization's purposes and removes the requirement of religious purposes.	June 30, 2005
384	HB 719	Repeals R.S. 47:303(B)(6) that provided for the recovery of tax paid on automobile rental contracts.	June 30, 2005
391	HB 807	Provides a tax exemption for any open baseball site owned and operated by and for the state, or any of its agencies, which site has a seating capacity of at least 10,000, has a professional sports franchise that participates in Class Triple A professional baseball, and is located within a political subdivision of the state composed of more than one parish.	August 15, 2005
393	HB 832	Provides a state sales and use tax exclusion for purchases by nonprofit entities that sell donated goods and spend 75 percent or more of revenues on directly employing or training persons with disabilities or workplace disadvantages.	July 1, 2005
394	HB 867	Provides that an applicant for registration in Louisiana of a vehicle that has been previously registered in another state shall be given credit against the Louisiana state and local use tax for the rate of sales or use taxes paid on the vehicle in that other state.	July 1, 2005
397	HB 78	Extends exemption for rail rolling stock to sales and leases and adds an exemption for parts or services used in the fabrication, modification, or repair of rolling stock.	July 1, 2005
410	HB 90	Provides that the term "sales price" does not include the price of specialty items sold to members for fund-raising purposes by nonprofit carnival organizations domiciled within Louisiana and participating in a parade sponsored by a carnival organization and provides that the sales and use taxes do not apply to sales of specialty items for use in connection with Mardi Gras activities by specified organizations.	August 15, 2005
413	HB 132	Repeals the sales tax exemption for certain types of mobile, motorized equipment that retail dealers withdraw from inventories for rent as a method of promoting sales of the property.	July 11, 2005
443	HB 655	Provides that the sales tax rebates for construction in an enterprise zone will be extended for up to two years for compliance with the requirements for the creation of new jobs.	July 11, 2005

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Act	Bill No.	Description	Effective
457	HB 741	Amends R.S. 47:305.10(F) to conform with R.S. 47:305(I), which provides a sales tax exemption for labor, materials, services, and supplies used for repairing drilling rigs, or machinery and equipment that are component parts and used exclusively for the exploration or development of minerals outside the state limits and reflect the most recent expression of Legislative intent in Acts 2002, No. 31. Also excludes sales of textbooks and course related software for certain online students.	July 11, 2005
458	HB 747	Eliminates the special treatment of sales of other petroleum byproducts, except feedstock, for both state and local purposes and provides that the "sales price" for sales of refinery gas is now the same as the "cost price" for use tax purposes.	July 11, 2005
464	HB 840	Increases the dedication to the Louisiana Tourism Promotion District.	July 1, 2005
471	HB 128	Amends R.S. 47:301(3)(i)(ii)(bb), the sales tax definition of "manufacturer" as it pertains to the sales tax exclusions for manufacturing and agricultural machinery and equipment, to provide a means for certifying farmers and manufacturers with no employees for eligibility for the exclusions.	July 12, 2005
Sales Tax—Local			
104	HB 853	Creates the St. Bernard Parish Housing, Redevelopment, and Quality of Live Commission. The Commission may levy up to a one percent sales tax.	June 21, 2005
176	HB 297	Rededicates the proceeds from the sales of services in specified wards from the Calcasieu Visitor Enterprise Fund to the Calcasieu Parish Higher Education Improvement Fund. Effective only if HB 542 is enacted.	July 1, 2005
344	SB 336	Exempts Vaso (endothelial growth factor, known as VEGF inhibitors, including but not limited to Visudyne and Macugen) and complex biologics such as monoclonal antibodies, including but not limited to Infliximab after July 1, 2006.	July 1, 2005
366	HB 401	Removes the exemption for hotel rooms rented by the same occupant for over 30 days from the hotel/motel tax in New Orleans.	June 30, 2005
386	HB 746	Includes parishes with a population between 120,000 and 130,000 in tax increment financing.	July 1, 2005
394	HB 867	Extends the credit for the total sales tax rate paid to another state on a vehicle imported into Louisiana to the local tax due in Louisiana.	July 1, 2005
434	HB 542	Authorizes the Southwest Louisiana Convention and Visitors Bureau to increase the hotel occupancy tax in Calcasieu Parish and provides for its applicability to certain complimentary rooms.	July 11, 2005
468	HB 879	Provides for an increase in the hotel occupancy tax rate in certain parishes.	July 11, 2005
476	HB 271	Rededicates \$10,000 of the proceeds from the hotel/motel tax from the Shreveport Riverfront and Convention Center and Independence Stadium Fund to the Friends or Rho Omega for the Good Time Festival.	July 1, 2005
Severance Tax			
446	HB 672	Extends the oil and gas severance tax return and payment due dates, provides for a one-time payment of the oil and gas severance tax, repeals the electronic funds transfer requirements, and requires oil or gas severance tax reports to be filed electronically.	For tax periods beginning on or after October 1, 2005
492	HB 835	Extends the time for taxpayers to apply for the tax suspension for inactive wells from June 30, 2006, to June 30, 2010, and extend the suspension period from two to five years for any well granted inactive certification on or after January 1, 2005.	July 12, 2005