

**2006 Regular Legislative Session
Department of Revenue Enrolled Bills**

Act No.	Bill No.	Description	Effective Date
Administrative			
1	HB 1127	Provides for supplement appropriation of funds from the state general fund to the Tax Collection Program and to the Alcohol and Tobacco Control Program for operations.	July 1, 2006
32	HB 392	Recreates the Department of Revenue and all statutory entities made a part of the department by law.	June 30, 2006
320	SB 268	Classifies as "penalty" amounts assessed for failure by a corporation to pay estimated income tax and adjustment of overpayment of estimated income tax by a corporation.	June 13, 2006
452	SB 190	Authorizes the secretary of revenue to require electronic filing of tax returns.	June 16, 2006
752	HB 269	Establishes the Tobacco Regulation Enforcement Fund in the state treasury to provide support for enforcement activities of ATC.	July 1, 2006
	HCR 131	Urges and requests the Department of Revenue to design an electronic tax return that is simpler, and more easily understood and interpreted.	
	SCR 14	Directs state agencies to provide division of archives, records management and history locations of public records storage.	
	SCR 121	Provides for the interpretation and implementation of Article III, Section 2(A)(4) of the Constitution of Louisiana; to provide that during any regular session convening in an odd-numbered year, no matter intended to have the effect of law, including any suspension of law, shall be introduced, considered, or adopted unless, among several other criteria, it is to levy or authorize a new tax; increase an existing tax; levy, authorize, increase, decrease, or repeal a fee; dedicate revenue; legislate with regard to tax exemptions, exclusions, deductions, reductions, repeals, or credits.	
Alcohol and Tobacco			
108	SB 142	Provides relative to regulation of the sale of tobacco products, stamp purchases and bond requirements.	July 1, 2006
454	SB 266	Authorizes the sale of cigarette tax stamps to out-of-state dealers registered by the state.	June 15, 2006
468	HB 7	Provides that Ward Two, Bastrop, Morehouse Parish shall not take on the legal sales characteristics of the larger area to which it now belongs.	August 15, 2006
469	HB 98	Requires the granting of a special permit to sell alcohol to the convention center in the city of Natchitoches.	August 15, 2006
484	HB 633	Requires each applicant for an alcoholic beverage permit to submit a full set of fingerprints in order to determine the applicant's suitability for a permit.	August 15, 2006
570	SB 101	Increases the penalties for selling alcoholic beverages to a minor.	August 15, 2006

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Act No.	Bill No.	Description	Effective Date
671	HB 24	Adds a correctional facility housing inmates, including but not limited to a halfway house, to the list of places that may not be within 300 feet of an establishment in order for that establishment to receive an alcoholic beverage permit.	August 15, 2006
803	HB 1311	Provide for a new definition of Package House-Class B; provides for and defines a Retail Class C-Package Store permit and fee; adds to the definition of restaurant establishment for purposes of Restaurant permits.	August 15, 2006
Collection			
33	HB 395	Changes the due date of the application for waiver of penalties due as a result of the underpayment of estimated taxes by an individual.	January 1, 2006
34	HB 396	Increases time taxpayer has to protest proposed assessment from 15 to 30 days.	May 12, 2006
77	HB 394	Provides that penalties for late payment of certain taxes are not due if at least ninety percent of total tax due on return is paid on or before due date of return with regard to extensions.	January 1, 2006
153	HB 203	Authorizes conversion of domestic business entities; sets forth the application and approval requirements and provides for certificates of conversion and tax filing requirements.	June 2, 2006
180	HB 449	Provides that the interest rate on final and nonappealable tax obligations will be the same as the interest rate on tax obligations which are not final and nonappealable.	January 1, 2007
355	HB 1071	Creates the Louisiana Housing Preservation Act, relative to identification of blighted housing property, notice to secured parties, procedures, permits, taxes, liens, obligations, and liability.	June 13, 2006
601	SB 471	Requires insurance proceeds issued to replace property exempt from seizure to also be exempt from seizure.	June 23, 2006
Excise Taxes			
108	SB 142	Provides relative to regulation of the sale of tobacco products, stamp purchases and bond requirements.	July 1, 2006
454	SB 266	Authorizes the sale of cigarette tax stamps to out-of-state dealers registered by the state.	June 15, 2006
656	SB 454	Creates the Louisiana Renewable Fuels Production Accountability Act to provide for the production, use, sale, and regulation of renewable Louisiana fuels.	July 1, 2006
808	HB 1387	Authorizes a wine producer to sell or serve its product at retail directly to consumers at its winery and to directly ship to consumers in Louisiana and repeals provisions regarding native wines and providing for an additional tax on manufacturers or retailers of wine domiciled outside the state who directly ship to a consumer within the state.	June 30, 2006

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Act No.	Bill No.	Description	Effective Date
Human Resources			
373	HB 311	Requires the board of ethics to provide notice to certain agency heads or governing authorities of an investigation, hearing, or consent opinion related to a public servant's reprisal against an employee for disclosure of improper acts. Requires the employee's agency to cooperate with the board's investigation and be a party to the board's action.	June 15, 2006
672	HB 45	Provides for early retirement of members of LASERS who have attained age 50 and have at least 10 years of service credit. Also requires that positions in state government so vacated shall be abolished and shall not be reestablished except in accordance with procedures in the Act.	June 29, 2006
678	HB 178	Provides for members of certain state and statewide retirement systems who were participating in DROP at the time they were terminated due to Hurricanes Katrina and Rita to reenter DROP for the duration of their selected plan participation period upon reemployment.	June 29, 2006
770	HB 761	Excludes rehired retirees who participated in the DROP or IBO from returning to work under certain provisions, provides for the actuarial purchase of state service for which credit has not been received, provides with respect to conversion of annual and sick leave, provides for the collection of benefits paid to a member but not due the member and for the transfer of service credit.	June 30, 2006
Income Tax			
153	HB 203	Authorizes conversion of domestic business entities; sets forth the application and approval requirements and provides for certificates of conversion and tax filing requirements.	June 2, 2006
170	HB 352	Provides for dissolution of a corporation by filing an affidavit with the Secretary of State when the corporation is not doing business and owes no debts and owns no immovable property.	August 15, 2006
346	HB 400	Changes the name of the "Governor's office of film and television" in the Department of Economic Development to the "Office of entertainment industry development," and provides for their duties and activities.	August 15, 2006
478	HB 538	Provides for offset of individual income tax refunds for payment of spousal support.	June 22, 2006
702	HB 578	Requires taxpayers filing for a state individual income tax refund through the Federal/State E-file Program to direct deposit the state tax refund if the federal tax refund is directly deposited.	January 1, 2006
	HCR 201	Directs the Department of Revenue to provide notice to displaced Louisiana citizens regarding requirements for filing income tax returns.	
	HCR 278	To urge and request the Governor's Office of Film and Television Development and the Louisiana Department of Economic Development to approve the Sealy-Slack Wave Tank located in Shreveport, Louisiana, as a state-certified infrastructure project and to grant the infrastructure tax credits.	

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Act No.	Bill No.	Description	Effective Date
	SR 79	To urge and request the Senate Committee on Revenue and Fiscal Affairs to study the fiscal impact of exclusion from state individual income taxes gross income from royalties attributed to certain creative or intellectual efforts or activities.	
Inheritance Tax			
314	SB 35	Authorizes a court to render and sign immediately a judgment of possession if any inheritance taxes due have been paid or deposited into the registry of the court or that no such taxes are due and that an inheritance tax return, when required, has been filed with the Department of Revenue.	August 15, 2006
Legal			
119	SB 388	Requires Department of Revenue to respond to settlement offers within three months of the date the settlement offer is received or interest will abated from the date the offer was received through the date a written response is provided to the taxpayer.	June 2, 2006
328	HB 92	Increases civil filing and recordation fees in the 19 th JDC.	June 13, 2006
611	SB 575	Requires state agencies that employ or contract private legal counsel to represent the state to maintain accurate data on legal costs, to be reported to the Attorney General quarterly.	August 15, 2006
826	HB 439	Provides that certain elements of a bill are not law; provides legislative intent and defines the extent to which certain elements of a bill are considered to determine legislative intent.	August 15, 2006
Sales Tax			
41	HB 1128	Pharmaceuticals administered to livestock used for agricultural purposes and not included in the term tangible personal property shall be registered with the Department of Agriculture and Forestry. Drugs that are not registered will be considered tangible personal property.	August 15, 2006
76	HB 393	Extends sunset date of Louisiana Tax Free Shopping Program for foreign visitors from 2007 to 2009.	May 25, 2006
240	HB 1322	The prohibition regarding the use of sales tax increments of the state does not apply to any expansion of the project scope or extension of the use of the state sales tax for certain previously approved economic development projects or program.	August 15, 2006
435	HB 1328	The prohibition regarding the use of sales tax increments of the state does not apply to any expansion of the project or program scope or any extension of the use of the state sales tax to pay debt service or project costs for such economic development project or program except that any project or program in Ouachita Parish shall not be expanded in scope and shall not be extended for more than five years.	August 15, 2006
457	SB 354	Submission of state and local sales taxes by a licensed vehicle dealer may be extended for a period not to exceed 90 days, by approval from the secretary if good cause is shown.	June 15, 2006

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Act No.	Bill No.	Description	Effective Date
551	SB 654	Expands the boundaries of a certain special district in the city of Lake Charles and authorizes it to utilize sales tax increment financing for infrastructure improvements constructed in accordance with the Downtown Plan for development.	June 22, 2006
765	HB 594	The term “immovable” is replaced with the term “a building or other construction.”	June 29, 2005
839	HB 1130	Provides for the creation of local and regional economic development districts and to authorize the boards to exercise the power of taxation, levy assessments on property, and collect certain fees.	July 5, 2006
850	HB 1281	Provides for sales tax increment financing in Jefferson Parish and conforms existing law relative to certain tax increment financing with Louisiana Supreme Court.	July 11, 2006
Local Sales Tax			
411	HB 1003	Exempts purchases of prescription drugs purchased through or pursuant to a Medicare Part D plan from sales and use taxes imposed by any political subdivision whose boundaries are not coterminous with the state.	July 1, 2006
608	SB 546	Exempts purchases of prescription drugs purchased through or pursuant to a Medicare Part B and D from sales and use taxes imposed by political subdivisions whose boundaries are not coterminous with the state.	July 1, 2006
Severance Tax			
38	HB 569	Changes due date for reduced severance tax rate certifications on incapable and stripper wells from the 15 th day to the 25 th day of the second month following the month of production.	July 1, 2006
864	HB 714	Proposal to amend Constitution of Louisiana to increase the severance tax allocation to parishes.	July 1, 2007
	HCR 205	Memorializes Congress establish a 12-mile limit for Louisiana as it relates to its seaward boundary in the Gulf of Mexico.	