

**2007 Regular Legislative Session
Department of Revenue Enrolled Bills**

Act No.	Bill No.	Description	Effective Date
Administrative			
	HCR 9	Continues the Task Force on the Working Uninsured.	
345	HB 795	Allows the Department to furnish confidential documents and other materials submitted by a Louisiana Community Development Financial Institution or qualified Louisiana businesses to the Office of Financial Institutions.	June 30, 2007
Alcohol and Tobacco			
	HCR 191	Recognizes the state's responsibility to regulate the alcoholic beverage industry.	
353	HB 878	Provides for enhanced provisions for certain enforcement personnel within the office of alcohol and tobacco control of the Department of Revenue.	June 30, 2007
409	HB 579	Creates the Cigarette Fire Safety and Firefighter Protection Act.	August 31, 2009
Collection			
337	HB 739	Provides for cancellation of mortgages and vendor's privileges.	August 15, 2007
Excise Taxes			
181	HB 117	Provides for an exemption for gasoline used in the manufacture of certain premixed two-cycle engine fuel containing gasoline and oil.	Taxable periods beginning on or after July 1, 2007
234	HB 451	Increases the rate for the Inspection and Supervision fees that the Department of Revenue collects on behalf of the Public Service Commission and repeals the supplemental fee paid by gas, electric, and telephone public utilities.	August 15, 2007
303	HB 417	Clarifies the rate of tax to be refunded to contract school bus drivers, when the claims are due, and that the funds are to be paid from the Parish Transportation Fund. Adds the definition of "industrial user" and clarifies the definitions of "liquefied petroleum gas," "motor fuel," and "refinery." The Act also clarifies that "supplier" includes producers of agri-biodiesel, biodiesel, or alcohol; the imposition of the tax; who must be registered; and provides conditions for the exemption of gasoline blend stock or undyed kerosene used as a feedstock. These provisions apply retroactively to July 1, 2006. Decreases the minimum bond required of suppliers and permissive suppliers from \$2 million to \$50,000, and provides that the bond of terminal operators shall be a minimum of \$1 million.	July 9, 2007
465	SB 108	Exempts household goods carriers from the two percent gross receipts tax on public utilities.	July 11, 2007
474	SB 255	Provides relative to tobacco tax discounts to out-of-state wholesale tobacco dealers.	September 1, 2007
Gift and Inheritance Taxes			
371	SB 90	Repeals Gift Tax	July 1, 2008
371	SB 90	Inheritance Tax does not apply to deaths occurring after 6/30/2004. Provides refunds for inheritance tax paid for deaths after June 30, 2004 beginning August 1, 2008.	Beginning January 1, 2008
Human Resources			
	HSR 4	Requests the House Committee on House and Governmental Affairs to study the feasibility, desirability, and cost of instituting a program to assist state employees in repaying postsecondary student loans in return for state service.	
67	SB 116	Authorizes LASERS and the Teachers' Retirement System to grant a supplemental cost-of-living increase of 0.5 percent beginning July 1, 2007, from their respective experience accounts for a maximum of 3 percent, which would otherwise be limited to 2.5 percent.	June 30, 2007

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288	HB 221	Provides for reimbursement of unemployment benefits of state and local governments and eligible nonprofit organizations during a gubernatorially declared disaster or emergency.	July 9, 2007
315	HB 493	Provides for certain education and training regarding laws under the jurisdiction of the Board of Ethics.	January 1, 2008
353	HB 878	Provides for enhanced provisions for certain enforcement personnel within the office of alcohol and tobacco control of the Department of Revenue.	June 30, 2007
Income and Corporation Franchise Taxes			
	HCR 13	Memorializes congress to consider tax relief measures for small businesses which provide health insurance for their employees.	
	HCR 223	Memorializes congress to provide the same tax breaks and federal financial assistance to Louisiana residents affected by Hurricane Rita as those afforded to Louisiana residents affected by Hurricane Katrina.	
	HCR 120	Requests the State Board of Certified Accountants of Louisiana to encourage certified public accountants to take continuing education courses, which include information relevant to donations made through income tax check-off.	
	SCR 25	Memorializes congress to exempt benefits received under the Road Home Program from inclusion in taxable income.	
55	HB 577	Creates the Louisiana Utilities Restoration Corporation and exempts the corporation from state income and franchise tax.	June 18, 2007
139	HB 149	Provides for the assignment of deferred annuity lottery prizes.	August 15, 2007
160	SB 5	Removes the expiration date for the state income tax exemption for certain military personnel.	August 15, 2007
182	HB 141	Extends income and corporation franchise tax credit expiration for the rehabilitation of historic structures located in a downtown development district until January 1, 2012.	August 15, 2007
188	HB 361	Extends individual and corporation income tax credit expiration for costs associated with rehabilitation of certain owner-occupied residential structures to tax years beginning before January 1, 2013.	August 15, 2007
247	SB 32	Grants an individual and corporate income tax deduction for Road Home, Louisiana Recovery Authority and Louisiana Family Recovery Corps benefits.	July 6, 2007, but is retroactive
271	SB 250	Authorizes a business to receive a \$2,500 enterprise zone credit if 35 percent of its employees are residents of any enterprise zone, not just an enterprise zone within the parish of its location or a contiguous parish.	Contracts entered into on or after July 1, 2007
276	SB 301	Establishes the Louisiana Infrastructure Bank and exempts debts to the bank from the corporation franchise tax base.	July 6, 2007
278	SB 341	Provides a refundable state earned income tax credit equal to 3.5 percent of the federal earned income tax credit.	Taxable periods beginning on or after January 1, 2008
279	SB 352	Requires that employees eligible for the Enterprise Zone job credits be U.S. citizens and domiciled in Louisiana or establish domicile in Louisiana within 60 days of their employment.	July 6, 2007
298	HB 359	Expands income and corporation franchise tax credit to include eligible costs and expenses incurred during rehabilitation of owner-occupied residential structure, owner-occupied mixed use structure, or historic structure located in culture products district. Increases maximum tax credits allowed to be granted in calendar year from \$1 million to \$10 million.	Tax years beginning on ore after January 1, 2008

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Act No.	Bill No.	Description	Effective Date
299	HB 366	Provides with respect to tax exemptions and tax credits for the Atchafalaya Trace Heritage Area Development Zone. Creates Cane River Heritage Area tax credits.	August 15, 2007
306	HB 428	Provides for a refundable income tax credit for amounts paid for noncommercial hunting and fishing licenses by certain military service members.	Taxable periods beginning on or after January 1, 2007
345	HB 795	Provides relative to the Louisiana Community Development Financial Institution Act. Amends taxpayer record confidentiality provision.	June 30, 2007
351	HB 847	Provides a \$1,000 deduction for individuals who were previously employed as a public school classroom teacher in Jefferson, Orleans, Plaquemines, St. Bernard, and St. Tammany parishes and who sign a contract to be employed as a public school classroom teacher for at least three years.	Taxable periods beginning in 2007 and 2008
356	HB 926	Creates the Mentor-Protégé Tax Credit Program.	Tax years beginning on or after January 1, 2007
357	HB 929	Provides for a refundable income and corporation franchise tax credit for overpayments related to the inventory tax credit until December 31, 2007.	August 15, 2007
365	SB 9	Creates a refundable tax credit for acquisition of or conversion to an eligible sugarcane trailer for expenses on or after January 1, 2009. Note: Act 368 amends Act 365 to limit the cost per trailer for which the credit may be claimed and provides a January 1, 2014 expiration date.	Expenses incurred after January 1, 2009
368	SB 70	Amends sugar cane transport credit created in Act 365. Extends the termination date of the sound recording investor tax credit law from January 1, 2008, to January 1, 2010; allows a flat tax credit of 25 percent of investments in excess of \$15,000 after July 1, 2007; and makes other changes.	Expenses incurred after January 1, 2009 July 10, 2007
371	SB 90	Provides refundable property insurance tax credit of seven percent of the taxpayer's homeowner's insurance premium for 2008 tax year only. Note: Conflicts with Act 447, which does not limit the credit to 2008. Provides a refundable individual income tax credit for the installation of a wind or solar energy system.	January 1, 2008
374	SB 124	Enacts the Louisiana Community Economic Development Act and creates tax credits for donations to certified entities.	July 10, 2007
379	SB 188	Restructures the "new markets tax credit" including removing the cap on total credits per year; increasing the total credit allowed and the credit on the initial date of investment; capping the investment amount in a single business.	July 10, 2007
382	SB 211	Provides for claiming of the tax credit for assessments levied by Louisiana Citizens Property Insurance Corp. after the payment is made.	July 10, 2007
387	SB 285	Amends the Louisiana Quality Jobs Program.	July 10, 2007
392	SB 339	Allows a credit for 15 percent of the total investment made in a voluntary remedial investigation and 50 percent of the total investment made in a voluntary remediation action at a state-certified site and makes the brownfields tax credit transferable.	Taxable periods beginning on or after January 1, 2008
394	SB 361	Grants school readiness tax credits to individuals for child care expenses of children five and under, to child care providers, to child care directors and staff, and to businesses providing child care.	See summary.
399	HB 365	Provides for the deductibility of excess federal itemized deductions.	August 15, 2007

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Act No.	Bill No.	Description	Effective Date
400	HB 372	Provides for a refundable enterprise zone income tax investment tax credit. Extends the sunset date on the Louisiana Quality Jobs Program.	July 10, 2007
401	HB 408	Provides for various changes to the Technology Commercialization Tax Credit.	July 10, 2007
445	HB 640	Increases the amount of tax credits granted in the Angel Investor Tax Credit Program and makes the credit refundable.	August 15, 2007
447	HB 678	Establishes the Insure Louisiana Incentive Program and creates a refundable credit of seven percent of the taxpayer's homeowner's insurance premium. Note: Conflicts with Act 371 which limits the credit to 2008.	July 1, 2008
456	HB 936	Provides for changes and modifications to the motion picture investor tax credits, especially with regard to state-certified infrastructure credits.	July 1, 2007
458	HB 949	Provides for an individual income tax deduction for persons who volunteer for certain recreation departments. Provides an individual income tax deduction for volunteer firefighters.	Taxable periods beginning on or after January 1, 2007
461	HB 973	Provides for a tax credit for certain milk producers.	Taxable periods beginning on or after January 1, 2007
466	SB 138	Grants a refundable credit against income and corporate franchise tax for the purchase of certain items from certain contractors employing inmate labor.	July 11, 2007
467	SB 182	Provides a tax deduction for voluntarily retrofitting residential property to bring it into compliance with the State Uniform Construction Code.	July 11, 2007
472	SB 332	Grants employers a nonrefundable income or corporation franchise "apprenticeship tax credit" equal to \$1 for each hour of employment of each apprentice.	January 1, 2008
482	SB 218	Grants refundable income tax credits related to musical or theatrical productions and musical or theatrical facility infrastructure projects.	Expenditures made on or after July 19, 2007
Sales Tax			
1	HB 633	Provides an exclusion from sales tax for machinery and equipment used by a motor vehicle manufacturer with a NAICS code beginning with 3361 and authorizes political subdivisions to also provide the exclusion. The Act also provides that tooling used in a compression mold process is considered manufacturing machinery and equipment for the purpose of the sales tax exclusion.	May 31, 2007
30	HB 270	Removes the limitation on the proceeds of the sales tax levied by the La. Tourism Promotion District dedicated and pledged to tourism promotion and other specified purposes.	July 1, 2007
162	SB 12	Provides for the issuance of a state sales tax exemption number for political subdivisions upon request.	August 15, 2007
173	SB 272	Provides a sales tax exclusion for the use, lease, or rental of, and the repair of drilling rigs and their component parts if drilling rig's usual or ultimate use is for the exploration or development of minerals in Outer Continental Shelf waters.	June 27, 2007
209	HB 240	Provides relative to the sales tax exemption for certain trucks and trailers used in interstate commerce.	June 29, 2007
244	SB 3	Establishes an annual two-day sales tax holiday on the first consecutive Friday and Saturday of August. The holiday provides an exemption from state sales tax on the first \$2,500 of the purchase price of all consumer purchases of tangible personal property, other than vehicles subject to license and title, and meals furnished for consumption on the premises where purchased, including to-go orders, provided that the property is not for use in a business, trade, or profession.	July 6, 2007

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Act No.	Bill No.	Description	Effective Date
291	HB 231	Provides a sales tax exemption for the purchase of off-road vehicles to certain buyers domiciled in another state. This exemption only applies if the state in which the buyer is domiciled also provides a similar exemption.	October 1, 2007
298	HB 359	Provides exemption from state and local sales tax on the sale of original one-of-a-kind works of art from established location in a cultural product district.	Taxable years beginning January 1, 2008
339	HB 757	Provides a sales tax exclusion for certain machinery and equipment used primarily to produce a news publication within the state and machinery and equipment purchased by certain radio stations.	July 1, 2007
358	HB 935	Provides relative to the taxation of telecommunication services.	August 1, 2007
393	SB 360	Reduces the annual sales necessary to receive exemption from paying advance sales tax from \$3 million to \$500,000. Repeals advance sales tax requirement January 1, 2009.	January 1, 2008
405	HB 525	Provides for a tax increment financing district in East Baton Rouge Parish (Westmoreland Shopping Center).	August 15, 2007
419	HB 916	Provides for a state and local sales tax exclusion for leases or rentals by manufacturers of pallets that are used in packaging products produced by the manufacturer.	July 1, 2008
424	HB 29	Provides relative to the effectiveness of the state sales tax exemption for certain farm irrigation equipment. Restores suspended exemption for sales of certain livestock under R.S. 47:305(A)(2)	July 1, 2007
427	HB 170	Provides a state sales tax exclusion for machinery and equipment for certain utilities.	July 1, 2008
429	HB 225	Authorizes an annual sales tax holiday during the last weekend of May beginning at 12:01 a.m. on Saturday and ending at 11:59 p.m. on Sunday. The holiday provides an exemption from state sales tax on the first \$1,500 of the purchase price of certain hurricane-preparedness items or supplies. Includes certain recyclable material merchant wholesalers within the definition of "manufacturer" and therefore eligible for the phased-in exclusion for manufacturing machinery and equipment.	June 30, 2007
430	HB 241	Provides a sales tax exclusion for purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools that participate in the National School Lunch and School Breakfast Programs or the purchase of food items by nonprofit corporations that serve students and participate in the national program. Enacts a sales tax exemption for the sale of construction materials to Habitat for Humanity affiliates located in this state when the materials are intended for use in constructing new residential dwellings in this state.	October 1, 2007
439	HB 464	Provides for the effectiveness of the sales tax exemptions for utilities purchased by steelworks, blast furnaces, coke ovens, and rolling mills. Note: Act 480 provides same exemption for these utilities.	July 1, 2007
453	HB 849	Provides for tax increment financing for certain purposes in certain cities.	July 11, 2007
457	HB 944	Provides a state sales tax exemption for certain water conservation equipment in the Sparta Groundwater Conservation District limited to a total of \$1 million in state sales tax. Note: Act 471 provides similar exemption for water conservation without the \$1 million limitation. It appears Act 457's limit applies since it was enacted later than Act 471.	July 1, 2007
462	SB 37	Excludes storm shutter devices from state sales tax.	July 1, 2007
463	SB 55	Exempts prescription eyeglasses and contact lenses from state sales tax.	July 1, 2007

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Act No.	Bill No.	Description	Effective Date
464	SB 65	Provides an exemption in the form of a restricted refund of state sales tax to nonprofit organizations which sell donated items and spend at least 75 percent of their income on matters related to people with workplace disabilities or disadvantages.	January 1, 2008
471	SB 331	Removes the expiration date for the sales tax exclusion for natural gas and electricity purchased by paper or wood products manufacturing facilities. Provides state and local exemption for water conservation equipment for use within the Sparta Groundwater Conservation District. Note: Act 457 provides similar exemption for water conservation, which limits the exemption to a total of \$1 million in state sales tax. It appears Act 457's limit applies since it was enacted later than Act 471.	July 1, 2007
480	HB 386	Provides for an exclusion from state and local sales tax for newspapers. Extends effectiveness of one percent sales tax exemption on utilities used by steelworks and blast furnaces for all periods after July 1, 2007. Note: Act 439 provides same exemption for these utilities.	July 1, 2008. July 1, 2007.
Local Sales Tax			
32	HB 292	Increases maximum rate of hotel occupancy tax authorized to be levied by the St. Landry Parish Tourist Commission.	
54	HB 526	Relative to the Vidalia Riverfront Development District and its governing authority, provides that the district shall be a political subdivision of the state and authorizes it to levy a hotel occupancy tax with proceeds used for a convention center.	
87	HB 334	Creates the Pollock Economic and Industrial Development District.	
245	SB 26	Expands the option given to political subdivisions to grant farm machinery and equipment an immediate or phased-in tax exclusion which includes granting an exclusion for any other machinery, equipment, supplies, materials or services for farming.	
266	SB 217	Establishes the New Orleans City Park Taxing District.	
269	SB 234	Creates the Winn Parish Economic Development District.	
417	HB 876	Creates the Baton Rouge Redevelopment Authority.	