

**2010 Regular Legislative Session
Department of Revenue Enrolled Bills**

Act No.	Bill No.	Description	Effective Date
Administrative			
HCR 45		Urges and requests the Dept. of Economic Development to study the economic impact of the legislature authorizing a tax credit for certain barge line, towing, and water transportation companies.	June 7, 2010
HCR 187		Urges and requests the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs to meet and review the goals and purposes of various state tax exemptions, credits and deductions.	June 22, 2010
HCR 212		Requests the Board of Regents, Dept. of Revenue, and La. Workforce Commission to work cooperatively relative to the reporting and sharing of certain data.	June 4, 2010
HR 180		Requests state departments, the division of administration, and Board of Regents to submit reports to the Dept. of State Civil Service concerning methods used and information about pay increases for unclassified employees.	June 17, 2010
SR 78		Amends and readopts Rule 13.78(B) of the Rules of Order of the Senate to provide that each person appearing before a committee, before being allowed to testify, shall be required to file with the committee chairman or committee secretary a sworn statement in the form of a signed witness card swearing or affirming that his testimony is true and correct.	June 24, 2010
SCSR 3		Requests that the Senate Committee on Senate and Governmental Affairs and the House Committee on House and Governmental Affairs meet and function as a joint committee to study centralizing the collection of non-tax government debt receivables in the Department of Revenue, and whether it is likely to result in timely increase in revenues from delinquent non-tax debts, as well as a significant improvement in the return on total investment for Louisiana.	June 8, 2010
Act 72	SB 404	Requires the division of administration to develop a long term plan for the creation of regional governmental service centers as a "one stop shop" for state services.	August 15, 2010
Act 185	HB 137	Provides for the continuous revision of the Code of Civil Procedure.	August 15, 2010
Act 304	HB 1129	Provides relative to the confidentiality of certain records of an injured employee relative to worker's compensation.	August 15, 2010
Act 345	HB 44	Requires insurers to include certain information with renewal policies sent to policy holders relative to the refund of surcharges levied by the Louisiana Citizens Property Insurance Corporation.	August 15, 2010
Act 376	HB 472	Prohibits public entities from contracting with dealers who do not possess a valid dealer license issued by the Louisiana Motor Vehicle Commission.	August 15, 2010
Act 381	HB 525	Requires the Department of Public Safety and Corrections to participate in the offset program established within the Department of Revenue to collect past due probation or parole fees.	June 21, 2010
Act 503	SB 525	Authorizes the secretary of revenue to require professional athletic teams and professional athletes to electronically file returns and reports for the administration of the Sports Facility Assistance Fund.	Taxable periods on or after December 31, 2009

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Act No.	Bill No.	Description	Effective Date
Act 523	HB 579	Requires the secretary of revenue to waive surety bond requirements for certain terminal operator licensees.	August 15, 2010
Act 573	HB 301	Transfers the Louisiana Tax Commission to the division of administration and grants the Commission the authority to manage its own budget, procurement, and general management and operational functions.	July 1, 2010
Act 575	HB 318	Requires any state agency seeking to print any public document to perform a needs assessment to determine the need for the publication based on criteria set forth in Act 575.	August 15, 2010
Act 617	HB 1045	Authorizes the furnishing, in the discretion of the secretary, of information to the Louisiana Workforce Commission for the purposes of determining, investigating or prosecuting fraud. Any information furnished shall be confidential and privileged by the Louisiana Workforce Commission.	August 15, 2010
Act 684	HB 166	Extends the termination date of the Department of Revenue and all statutory entities made a part of it by law through June 30, 2013.	July 1, 2010
Act 775	SB 248	Provides for the applicability of, and exemptions from, the Administrative Procedure Act.	June 30, 2010
Act 825	HB 629	Transfers responsibility for certain state employee training programs to the Department of State Civil Service from the division of administration.	July 1, 2010
Act 850	HB 1307	Requires a public comment period for each item on a public body's agenda prior to a vote on the item.	August 15, 2010
Act 852	HB 1322	Requires state agencies to implement a solid waste reduction and recycling program.	June 30, 2010
Act 868	SB 71	Requires disclosure by certain contractors to state or local entities providing the full disposition, splitting, or sharing of any commissions, fees or other considerations paid to the contractor.	July 1, 2010
Act 948	HB 1397	Creates the mineral income advisory committee and requires that the secretary of the Department of Natural Resources, the secretary of the Department of Revenue, the commissioner of administration, and the state treasurer shall be available to the committee for the research relative to mineral revenue contracts.	August 15, 2010
Act 960	SB 405	Authorizes the secretary of revenue to require electronic filing of certain returns when electronic filing of a similar return or report is required by the Internal Revenue Service. In addition, Act 960 requires the issuance of Direct Pay numbers to taxpayers who enter into a cooperative endeavor agreement with the state as provided by R.S. 33:9029.2, and who obtain required approvals and meet all qualifications under R.S. 47:303.1 except those in Subsection (B)(1)(c).	July 6, 2010

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Act 960 Cont'd	SB 405	And finally, Act 960 authorizes the secretary to enter into reciprocal offset of indebtedness agreements with the federal government, pursuant to which the state shall agree to offset from state tax refunds and payments otherwise due to vendors and contractors providing goods or services to state agencies, non-tax debt owed to the federal government, and the federal government shall agree to offset from federal payments to vendors, contractors, and taxpayers debt owed to the state.	July 6, 2010
Act 969	SB 706	Requires that the Five Year Estimated Loss Chart from the most recent Tax Exemption Budget be an appendix to the General Appropriations Bill.	August 15, 2010
Alcohol and Tobacco			
HCR 216		Suspends the collection of excise tax on cigars and smoking tobacco given away by dealers August 10, 2010 through August 13, 2010 at the International Premium Cigar and Pipe Retailers Association to be hosted in New Orleans.	June 17, 2010
Act 125	SB 188	Provides relative to the distribution and delivery of wholesale alcoholic beverage and requirements for delivery equipment.	August 15, 2010
Act 155	HB 907	Removes the exception which allowed the commissioner of alcohol and tobacco control to permit out of state manufacturers who have held a Louisiana wholesale permit for at least fifteen years prior to January 31, 2003.	August 15, 2010
Act 412	HB 1310	Provides for the issuance of a single permit for bona fide Louisiana tobacconists, allowing the tobacconists to operate as a retail tobacco dealer and a wholesale tobacco dealer.	August 15, 2010
Act 953	HB 1484	Authorizes the commissioner of alcohol and tobacco control to issue a three-day special event permit at no fee under certain conditions for functions related to homebrew alcoholic beverages.	July 2, 2010
Collection			
Act 18	SB 169	Provides that the principal and all income of funeral merchandise trust funds are exempt from seizure by creditors of the beneficiaries.	August 15, 2010
Financial Services			
Act 945	HB 1292	Prohibits certain contractors from bidding on public projects.	July 2, 2010
Human Resources			
Act 825	HB 629	Transfer responsibility for certain state employee training programs to the Department of Civil Service from the division of administration.	July 1, 2010
Income and Corporation Franchise Taxes			
Act 214	SB 680	Changes the due date of a nonprofit organization's corporation income tax return to June 15 th for calendar year filers, and the 15 th day of the sixth month following the close of a fiscal year for fiscal year filers.	Taxable periods on or after January 1, 2009
Act 217	HB 7	Creates an individual income tax return checkoff to allow individuals to donate a portion of any refund due, or to make other donations to the Louisiana Chapter of the National Multiple Sclerosis Society. Applicable to taxable periods on or after January 1, 2010.	August 15, 2010

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Act 381	HB 525	Requires the Department of Public Safety and Corrections to participate in the offset program established within the Department of Revenue to collect past due probation or parole fees.	June 21, 2010
Act 417	HB 1421	Provides for low-profit limited liability companies.	August 15, 2010
Act 503	SB 525	Authorizes the secretary of revenue to require professional athletic teams and professional athletes to electronically file returns and reports for the administration of the Sports Facility Assistance Fund.	Taxable periods on or after December 31, 2009
Act 633	HB 787	Creates the Louisiana Filmmakers Grant Fund to be used for support of Louisiana's Independent filmmakers. The Fund shall be used to award grants to filmmakers domiciled in Louisiana who make a film in Louisiana at a total cost of \$300,000 or less. Maximum amount of any grant shall be the lesser of fifty percent of the cost of the film or \$100,000.	July 1, 2010
Act 960	SB 405	<p>Authorizes the secretary of revenue to require electronic filing of certain returns when electronic filing of a similar return or report is required by the Internal Revenue Service.</p> <p>In addition, Act 960 requires the issuance of Direct Pay numbers to taxpayers who enter into a cooperative endeavor agreement with the state as provided by R.S. 33:9029.2, and who obtain required approvals and meet all qualifications under R.S. 47:303.1 except those in Subsection (B)(1)(c).</p> <p>And finally, Act 960 authorizes the secretary to enter into reciprocal offset of indebtedness agreements with the federal government, pursuant to which the state shall agree to offset from state tax refunds and payments otherwise due to vendors and contractors providing goods or services to state agencies, non-tax debt owed to the federal government, and the federal government shall agree to offset from federal payments to vendors, contractors, and taxpayers debt owed to the state.</p>	July 6, 2010
Act 975	SB 805	Creates the Louisiana Tax Refund Loan Anticipation Act.	January 1, 2011
Inheritance and Estate Transfer Tax			
Act 175	SB 343	Provides for the repeal of miscellaneous provisions relating to inheritance taxes, and removes the exception under R.S. 47:1673 allowing the assessment, collection, administration and enforcement of the estate transfer tax in accordance with the Administrative Provisions of Title 47 of the Revised Statutes.	August 15, 2010
Act 727	HB 1021	Provides that delinquent estate transfer taxes shall accrue interest as provided in La. R.S. 47:1601 beginning nine months after date of death until the taxes are paid. In addition, Act 727 clarifies that estate transfer taxes shall prescribe in three years from the thirty-first day of December of the year in which the taxes become due.	January 1, 2010
Legal			
Act 184	HB 135	Provides sanctions for frivolous appeals and writ applications.	August 15, 2010
Act 682	HB 33	Provides procedures for written discovery.	January 1, 2011

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Act No.	Bill No.	Description	Effective Date
Act 456	HB 38	Requires that the officer taking a deposition shall cease or suspend recordation of the testimony, questions, objections, or any other statements only upon agreement of all counsel and parties present at the deposition, or upon termination or suspension of the deposition pursuant to C.C.P. Art. 1444.	August 15, 2010
Act 458	HB 41	Provides that if the court finds that an objection made during a deposition taken for trial purposes is in violation of C.C.P. Art. 1443, the court shall order the party in violation to pay for the editing or redacting of the transcript or video, along with any other costs or sanctions the court deems appropriate unless good cause is shown.	August 15, 2010
Act 461	HB 214	Enacts Article 253 of the Code of Civil Procedure to provide for the electronic filing and storage of pleadings.	August 15, 2010
Act 690	HB 260	Enacts Article 966 of the Code of Civil Procedure to provide for motions for summary judgment in civil proceedings.	August 15, 2010
Miscellaneous			
Act 67	SB 291	Requires nonresident contractors to provide their federal tax identification numbers on local permit applications along with proof of registration to do business in the state.	August 15, 2010
Act 523	HB 579	Requires the secretary of revenue to waive surety bond requirements for certain terminal operator licensees.	August 15, 2010
Act 558	SB 759	Creates the Madison Parish Economic and Industrial Development District.	June 25, 2010
Act 936	HB 1058	Requires motor vehicle dealers to provide written disclosure of the nature of certain fees charged upon the sale of a vehicle	January 1, 2011
Act 788	SB 507	Provides for the regulation and disclosure of expenditures by persons who lobby local government.	August 15, 2010
Act 848	HB 1249	Establishes the date on which new census numbers will be used to determine the laws that apply to classes of parishes or municipalities based on population criteria.	June 30, 2010
Oil Spill Contingency			
Act 962 Act 633	SB 471 HB 787	Removes the \$30 million dollar cap from the oil spill contingency fund as authorized by Article VII, Section 10.7(C) of the Constitution of Louisiana, the \$600,000 cap for the disbursement of certain expenses from the fund, and the \$7 million cap on the amount that can be held in the fund, during a declared state of emergency or disaster caused by an unauthorized discharge of oil.	July 6, 2010 June 25, 2010
Sales Tax			
Act 960	SB 405	Requires the issuance of Direct Pay numbers to taxpayers who enter into a cooperative endeavor agreement with the state as provided by R.S. 33:9029.2, and who obtain required approvals and meet all qualifications under R.S. 47:303.1 except those in Subsection (B)(1)(c).	July 6, 2010

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Act 960 Cont'd	SB 405	In addition, Act 960 authorizes the secretary of revenue to require electronic filing of certain returns when electronic filing of a similar return or report is required by the Internal Revenue Service. And finally, Act 960 authorizes the secretary to enter into reciprocal offset of indebtedness agreements with the federal government, pursuant to which the state shall agree to offset from state tax refunds and payments otherwise due to vendors and contractors providing goods or services to state agencies, non-tax debt owed to the federal government, and the federal government shall agree to offset from federal payments to vendors, contractors, and taxpayers debt owed to the state.	July 6, 2010
Local Tax			
SSR 2		Requests the Senate committees on revenue and fiscal affairs and health and welfare to jointly study the effects of local sales tax on prescription drugs administered in an outpatient setting.	June 20, 2010
Act 261	HB 618	Authorizes the withholding of tax revenues of tax recipient bodies who fail to reimburse the parish governing authority for expenses paid for certain parish officials.	August 15, 2010
Act 391	HB 858	Provides for the establishment of economic development districts by local governmental subdivisions and for the use of tax proceeds collected by the districts.	July 1, 2010
Act 536	SB 141	Authorizes joint ventures or cooperative endeavors with one or more Tax Increment Financing (TIF) districts to utilize all or a portion of the tax increments generated within the tax increment areas of the TIF districts in order to jointly finance or refinance one or more economic development projects within the district areas.	June 25, 2010
Act 723	HB 976	Authorizes the New Orleans International Airport Sales Tax District to levy and collect sales and use tax not to exceed two percent which shall be imposed by ordinance adopted by the district.	August 15, 2010
Act 845	HB 1249	Provides for a date on which new census numbers become the numbers used to determine the applicability of laws that apply to classes of parishes or municipalities based on population criteria.	June 30, 2010
Act 817	HB 508	Authorizes the publishing of notices of delinquency and tax sale information over the Internet.	August 15, 2010
Act 922	HB 538	Authorizes the governing authority of the city of Mansfield to levy and collect a hotel occupancy tax subject to voter approval.	July 1, 2010
Act 929	HB 666	Allows for a taxpayer who is the prevailing party in a suit to be compensated for attorney fees under certain circumstances.	July 2, 2010
Act 1003	SB 567	Provides that local taxing authorities may, by ordinance or resolution, grant the sales and use tax exemption applicable to Louisiana commercial fishermen effective July 8, 2010. The Act also provides procedures for mandatory arbitration of local tax issues effective January 1, 2011.	July 8, 2010 and January 1, 2011

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Act No.	Bill No.	Description	Effective Date
Act 1015	HB 234	Clarifies that the sales and use tax exemption on certain equipment for qualifying radiation therapy treatment centers is optional and not mandatory at the local level.	August 15, 2010
Act 1019	HB 667	Prohibits local tax collectors from issuing certain arbitrary assessments.	July 8, 2010
Act 1029	HB 845	Provides for additional requirements and limitations concerning auditing firms contracted by local tax authorities.	July 8, 2010
Act 1030	HB 955	Authorizes the New Orleans Redevelopment Authority to levy and collect sales and use tax not to exceed one percent with voter approval. The Act also authorizes the creation of subdistricts which may engage in tax increment financing.	July 8, 2010
Severance Tax.			
Act 1006	SB 624	Authorizes the secretary of the Department of Economic Development to grant a Louisiana Mega Project Energy Assistance Rebate of the severance taxes paid on natural gas consumed or used directly in the operation of the mega-project facility or consumed indirectly in the manufacture or creation of energy sold to the mega-project facility for its operation. In addition, the Act makes provision for the Department of Revenue to determine the amount of rebate which may be granted, and requires LDR to promulgate rules and regulations necessary to make the determination of the amount of rebate which may be granted.	June 22, 2010
Tax Increment Financing Districts			
Act 536	SB 141	Authorizes joint ventures or cooperative endeavors with one or more Tax Increment Financing (TIF) districts to utilize all or a portion of the tax increments generated within the tax increment areas of the TIF districts in order to jointly finance or refinance one or more economic development projects within the district areas.	June 25, 2010