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**Administrative**

[Act 171](#) (HB 209) [La. R.S. 47:1541(B), 1541(D) and 1601(A)(2)(e)] provides that the secretary may, in a written agreement, authorize a taxpayer to conduct a managed audit. The agreement shall specify the period to be audited, procedure to be followed, and shall be signed by an authorized representative of the secretary and the taxpayer. Effective June 24, 2011.

[Act 182](#) (HB 375) [La. R.S. 24:772(A) and (B)] removes the requirement that an agency send printed copies of required reports to the David R. Poynter Legislative Research Library. The Act also authorizes an agency to email a list of available reports to one or more members of the legislature. Effective August 15, 2011.

[Act 397](#) (HB 455) [La. R.S. 47:1508(B)(29)] authorizes the sharing or furnishing, in the discretion of the secretary, of a taxpayer's reported postsecondary education and employment information to the Louisiana Board of Regents for the purpose of generating data related to the success of Louisiana's postsecondary graduates in the workforce. Any information shared shall be held confidential by the Louisiana Board of Regents. Effective August 15, 2011.

[Act 365](#) (HB 491) [La. R.S. 47:1517(F)] requires the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs to conduct hearings on the tax exemption budget every odd-numbered year, to be concluded thirty days before the beginning of the regular session of the Legislature. The committees shall consider and analyze tax exemptions which have caused revenue loss to the state of ten million dollars or more in any one of the last three fiscal years. Effective August 15, 2011.

[HCR 66](#) requests that the Board of Regents, Department of Revenue, and Louisiana Workforce Commission continue to work cooperatively relative to the reporting and sharing of certain data.

[HCSR1](#) requires the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs to review the scale of tax expenditures and the goals and purposes of various tax exemptions, credits, rebates, and deductions currently authorized by law.

[HCSR 7](#) requests the House Committee on Ways and Means and Senate Committee on Revenue and Fiscal Affairs to study the cost and benefit to the state of tax credits authorized for insurance companies to invest their cash reserves in Louisiana banks and other investments.

**Alcohol and Tobacco Control**

[Act 86](#) (HB 234) [La. R.S. 26:99.1, 296.1, and 919.1] authorizes participation in ATC hearings by video conference through the use of telecommunications equipment. The commissioner must adopt rules for the methods and requirements of the use of the equipment. Effective August 15, 2011.

[Act 96](#) (HB 297) [La. R.S. 26:792(4)] authorizes the commissioner to investigate and enforce alcohol and tobacco laws against unlicensed persons engaging in activity which requires a permit. Effective August 15, 2011.

[Act 211](#) (SB 102) [La. R.S. 26:93(E) and 290(E)] authorizes the commissioner to order the summary suspension of a permit. Effective August 15, 2011.

[Act 259](#) (HB 196) [La. R.S. 26:71(A), 76(A)(1), (6), and (7), 79, 88(A) and (B), 89, 271(A), 276(A)(1), (6), and (7), 279, 285(A) and (B), 904, and 905(A) and (C)] allows the commissioner to issue permits which are valid for two years. Prior to issuing any permits valid for more than one year, the commissioner must promulgate rules setting forth the qualifications and conduct that constitutes "good standing." Effective August 15, 2011.

[Act 334](#) (SB 115) [R.S. 26:80(C)(3), (D) and (H), R.S. 26:280(C)(2), (D) and (H)] expands the use of fingerprint checks to license applications from corporations, partnerships, and other entities through a

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background check of each applicant, member, officer, director, partner, or stockholder owning more than five percent of the entity. Managers and employees of the applicant must also possess the qualifications required of the applicant. Spouses of those required to be qualified by suitability standards are not subject to fingerprinting, but subject to verification in accordance with rules adopted by commissioner. Effective June 29, 2011.

**Corporation Income and Franchise Taxes**

[Act 56](#) (SB 187) [La. R.S. 6026(E)(1)] provides that no new applications for the Cane River Heritage Tax Credit shall be approved after December 31, 2013. However, a business which has received approval prior to January 1, 2014, shall continue to receive tax benefits under the terms of its agreement with the state as long as the business retains its eligibility. Effective August 15, 2011.

[Act 112](#) (HB 592) [La. R.S. 25:1226.6(A)] provides that no new applications for the tax credit relative to the Atchafalaya Trace Heritage Area Development Zone may be approved after January 1, 2014. However, a business which has received approval prior to January 1, 2014, shall continue to receive tax benefits under the terms of its agreement with the state as long as the business retains its eligibility. Effective August 15, 2011.

[Act 126](#) (SB 28) [La. R.S. 47:6033(A) and (B)(1)] extends the apprenticeship tax credit through December 31, 2014. The credit is a nonrefundable credit against any Louisiana income and corporation franchise taxes. Effective June 24, 2011.

[Act 146](#) (SB 159) [La. R.S. 47:6036(G)] extends the Ports of Louisiana Investor Tax Credit. No investor tax credit will be granted after January 1, 2017. Effective June 24, 2011.

[Act 353](#) (HB 381) [R.S. 51:2453(1) and (6), 2455(A), and 2457(A)(2)(a), (b), and (f)] clarifies the value of the health care benefits offered to employees in the determination of qualifications for tax rebates under the Louisiana Quality Jobs Program for rebate requests filed on or after July 1, 2012. Effective July 29, 2011.

[Act 359](#) (HB 456) [La. R.S. 51:1783(10), (11), and (12) and 1787(C)] extends the Louisiana Enterprise Zone Act to include statutorily defined transit-oriented multifamily developments meeting certain criteria. Effective June 29, 2011.

[Act 381](#) (HB 632) [La. R.S. 47:287.95(K) and 606(A)(1)(e)] changes, for revenue from broadcasting film or radio programming, the income tax apportionment formula and the allocation of taxable capital for corporation franchise tax purposes. The Act is applicable for all corporate income tax periods beginning on or after January 1, 2012, and all corporation franchise tax periods beginning on or after January 1, 2013. Effective August 15, 2011

[Act 401](#) (HB 618) [La. R.S. 47:293(5)] expands the definition of “hurricane recovery entity” to include the disaster recovery unit within the Office of Community Development, Division of Administration. Effective August 15, 2011.

[Act 407](#) (SB 135) [La. R.S. 47:6015, 6038, and 51:2306] extends the research and development tax credit to employers who employ more than 50 persons regardless of whether those persons are Louisiana residents. The Act also changes the calculation of the credit and extends the sunset date to December 31, 2019. Merged with [Act 415](#) and [Act 416](#). Effective July 1, 2011.

[Act 409](#) (SB 63) [La. 47:6019] extends the income and corporation franchise tax credits for the rehabilitation of a historic structure located in a downtown development or a cultural product district to taxable periods ending prior to January 1, 2016. Effective July 6, 2011.

[Act 410](#) (SB 72) [La. R.S. 51:2461] extends the deadline for applications to receive rebates relative to the Louisiana Quality Jobs Program. Effective July 6, 2011.

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**Act 414** (HB 597) [La. R.S. 47:6020] establishes a \$5 million annual cap relative to the Angel Investor Tax Credit Program and changes the credit from a refundable credit to a nonrefundable and transferrable credit. The provisions of Act 414 become null and void on and after July 1, 2015. Effective July 8, 2011.

**Act 415** (SB 123) [La. R.S. 47:6022(A), (C)(4)(c)(i), (5), (10)(b), and (14), (D)(2), and (E) through (J), R.S. 47:6038 and R.S. 51:2306] changes the digital interactive and software tax credits earned for expenditures made on or after January 1, 2012 to a refundable credit. Qualifying taxpayers can request, on a one-time basis, a rebate equal to 85 percent of the face value of the credit instead of utilizing the credit. Credits earned for expenditures made on or before December 31, 2011 will continue to be a nonrefundable credit against income taxes. Merged with **Act 407** and **Act 416**. Effective July 1, 2011.

**Act 416** (SB 134) [La. R.S. 51:2306, 2352(3), 2353 through 2356, and 47:6038] extends the Technology Commercialization Credit and Jobs Program from December 31, 2011 to December 31, 2017. Merged with **Act 407** and **Act 415**. Effective July 1, 2011.

**HCR 162** urges and requests the Arkansas Department of Finance and Administration to revise its current criteria for determining the existence of a nexus requiring out-of-state businesses to pay Arkansas income tax.

### **Excise Taxes**

**Act 327** (SB 55) [R.S. 26:85(6), 354(A), 359(A), (B)(1), (c) and (h), (C)(2) and (3), and (D)] increases the volume of wine allowed to be shipped directly to a consumer in Louisiana from forty-eight bottles per address to one hundred forty-four bottles per adult person per household; allows retailers inside the state to ship directly to consumers; and changes the reporting time for wine producers, manufacturers, or out-of-state retailers who ship directly to consumers from monthly to quarterly beginning January 1, 2012. Effective June 29, 2011.

**Act 341** (SB 210) [R.S. 47:854] exempts from tobacco tax cigars and pipe tobacco sampled on the premises of convention facilities during the Convention of the International Premium Cigar and Pipe Retailers Association for any taxable periods beginning on and after January 1, 2013 through, December 31, 2016. Effective August 15, 2011.

**Act 386** (SB 52) [R.S. 39:98.1(A)(3), (B), (C) and (D) and 98.3(A)] dedicates the proceeds of the tax levied on four-twentieths of one cent per cigarette as provided by R.S. 47:841(B)(3) to the Health Excellence Fund effective July 1, 2012. Also dedicates Tobacco Settlement proceeds to the TOPS Fund. Effective July 1, 2011, and upon passage of the Constitutional Amendment in SB 53.

**SB 53** [Article VII, Section 4.1 and Section 10.8(A)(1)(c), (A)(2), (3) and (4) and (C)(1)] proposes a constitutional amendment to delete the June 30, 2012 sunset date of the tax levied on four-twentieths of one cent per cigarette as provided by R.S. 47:841(B)(3) and dedicates the proceeds to the Health Excellence Fund. The proposed amendment is dependent upon a statewide election to be held on October 22, 2011 and is coupled with a provision concerning dedication of funds for the TOPS program.

### **Individual Income Tax**

**Act 56** (SB 187) [La. R.S. 6026(E)(1)] provides that no new applications for the Cane River Heritage Tax Credit shall be approved after December 31, 2013. However, a business which has received approval prior to January 1, 2014, shall continue to receive tax benefits under the terms of its agreement with the state as long as the business retains its eligibility. Effective August 15, 2011.

**Act 108** (HB 458) [La. R.S. 47:120.95] establishes the Louisiana Food Bank Association Fund as a special escrow fund in the state treasury and provides for an individual income tax checkoff under which an individual can donate all or a portion of his state income tax refund, or other monies, to the Louisiana Food Bank Association. Effective August 15, 2011

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**Act 112** (HB 592) [La. R.S. 25:1226.6(A)] provides that no new applications for the tax credit relative to the Atchafalaya Trace Heritage Area Development Zone may be approved after January 1, 2014. However, a business which has received approval prior to January 1, 2014, shall continue to receive tax benefits under the terms of its agreement with the state as long as the business retains its eligibility. Effective August 15, 2011.

**Act 121** (SB 13) [La. R.S. 47:297.10(A)] removes the fifty percent cap to allow an individual income tax deduction for the actual amount of nonpublic elementary and secondary school tuition and fees paid per child by a taxpayer. The deduction is still limited to \$5,000 per child.. The provisions of the Act are effective for all income tax years beginning on or after January 1, 2011. The Act is effective June 24, 2011.

**Act 126** (SB 28) [La. R.S. 47:6033(A) and (B)(1)] extends the apprenticeship tax credit through December 31, 2014. The credit is a nonrefundable credit against any Louisiana income and corporation franchise taxes. Effective June 24, 2011.

**Act 127** (SB 30) [La. R.S. 47:120.38] creates an individual income tax checkoff for the donation of all or a portion of a taxpayer's refund to the Louisiana Bicentennial Commission and Battle of New Orleans Bicentennial Commission. Effective June 24, 2011.

**Act 146** (SB 159) [La. R.S. 47:6036(G)] extends the Ports of Louisiana Investor Tax Credit. No investor tax credit will be granted after January 1, 2017. Effective June 24, 2011.

**Act 198** (HB 550) [La. R.S. 47:120.101\*] creates an individual income tax checkoff for donations to the Louisiana Make-A-Wish Foundation. Effective August 15, 2011.

**Act 353** (HB 381) [R.S. 51:2453(1) and (6), 2455(A), and 2457(A)(2)(a), (b), and (f)] clarifies the value of the health care benefits offered to employees in the determination of qualifications for tax rebates under the Louisiana Quality Jobs Program for rebate requests filed on or after July 1, 2012. Effective July 29, 2011.

**Act 392** (HB 319) [La R.S. 47: 297(P)] provides a one-time up to \$1,000 individual income tax credit for accessible and barrier-free design elements in the construction of a new one or two family dwelling the year the dwelling is complete. The provisions of the Act are effective for all taxable periods beginning on or after January 1, 2012. The Act is effective August 15, 2011.

**Act 401** (HB 618) [La. R.S. 47:293(5)] expands the definition of "hurricane recovery entity" to include the disaster recovery unit within the Office of Community Development, Division of Administration. Effective August 15, 2011.

**Act 409** (SB 63) [La. 47:6019] extends the income and corporation franchise tax credits for the rehabilitation of a historic structure located in a downtown development or a cultural product district to taxable periods ending prior to January 1, 2016. Effective July 6, 2011.

**Act 410** (SB 72) [La. R.S. 51:2461] extends the deadline for applications to receive rebates relative to the Louisiana Quality Jobs Program. Effective July 6, 2011.

**Act 412** (HB 348) [La. R.S. 47:297.6(A)(1)] extends the tax credit for eligible costs and expenses incurred during the rehabilitation of an owner-occupied residential structure, owner-occupied mixed use structure, or a vacant and blighted owner-occupied residential structure through December 31, 2015. The Act also decreases the amount of costs which qualify for the tax credit, and increases the amount of the tax credit for the rehabilitation of certain residential structures. Effective July 7, 2011

**Act 414** (HB 597) [La. R.S. 47:6020] establishes a \$5 million annual cap relative to the Angel Investor Tax Credit Program and changes the credit from a refundable credit to a nonrefundable and transferrable credit. The provisions of Act 414 become null and void on and after July 1, 2015. Effective July 8, 2011.

**Act 415** (SB 123) [La. R.S. 47:6022(A), (C)(4)(c)(i), (5), (10)(b), and (14), (D)(2), and (E) through (J), R.S. 47:6038 and R.S. 51:2306] changes the digital interactive and software tax credits earned for expenditures made

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on or after January 1, 2012 to a refundable credit. Qualifying taxpayers can request a rebate, on a one-time basis, equal to 85 percent of the face value of the credit instead of utilizing the credit. Credits earned for expenditures made on or before December 31, 2011 will continue to be a nonrefundable credit against income taxes. Effective July 11, 2011.

**SSR1** requests study of a tax credit against individual state income tax for the amount of sales tax paid for certain residential home building or remodeling. Approved June 21, 2011.

**Inheritance and Estate Transfer Taxes**

**Act 323** (SB 22) [La. C.C.P. Articles 3421, 3431(A) and (5) and (B), 3432(A) and (5) through (8), and 3434(C), and 3422.1] amends certain articles of the Code of Civil Procedure to redefine a small succession and provide for the management of immovable property subject to a small succession, that is damaged by a disaster or catastrophe for which a declaration of emergency was issued. The provisions relative to the management of the damaged immovable property shall expire January 1, 2013. Effective June 29, 2011.

**Act 346** (HB 123) [La. R.S. 6:765(B) and 767(D) and 9:2432 through 2439 and 2449(B)] authorizes financial institutions, subject to the provisions of R.S. 9:1513, holding funds in the name of a decedent to release those funds to the surviving spouse, whether those funds belong to the separate estate of the decedent or to the community property regime which existed between the decedent and the surviving spouse. Act 346 also enacts statutes to provide for apportionment of a decedent's estate tax liability. Effective August 15, 2011.

**Sales Tax**

**Act 53** (SB 112) [La. R.S. 305.66] creates an exemption from state sales and use tax for parish councils on aging located in this state. Act 53 also requires LDR to promulgate rules and regulations for implementation. Effective October 1, 2011.

**Act 296** (HB 606) [La. R.S. 305.64(A)(2)(b)(iii)] creates a state sales tax exemption on certain purchases made by a qualifying radiation therapy facility. Qualifying radiation therapy center means a facility which employs, no later than August 1, 2011, six or more medical physicists to provide radiation therapy treatment services. Effective August 1, 2011.

**Act 331** (SB 82) [La. R.S. 305.67\*] creates a state sales and use tax exemption for purchases of breastfeeding items, to include breast pumps and accessories, replacement parts, storage bags and accessories, and nursing bras. Effective October 1, 2011.

**Act 353** (HB 381) [R.S. 51:2453(1) and (6), 2455(A), and 2457(A)(2)(a), (b), and (f)] clarifies the value of the health care benefits offered to employees in the determination of qualifications for tax rebates under the Louisiana Quality Jobs Program. Effective July 29, 2011.

**Act 359** (HB 456) [La. R.S. 51:1783(10), (11), and (12) and 1787(C)] extends the Louisiana Enterprise Zone Act to include statutorily defined transit-oriented multifamily developments meeting certain criteria. Effective June 29, 2011.

**Act 372** (HB 247) [La. R.S. 47:301(10)(hh) and (14)(k) and 305.14(A)(1)] excludes from the definition of "sale at retail" tangible personal property sold at an event transpiring over a minimum of seven but not more than twelve days with a five-year annual average attendance of at least three hundred thousand over the duration of the event. The event must be sponsored by a domestic nonprofit organization which provides Louisiana heritage, culture, crafts, art, food and music. In addition, Act 372 excludes from the definition of "sales of services" charges for admission and parking fees to this same event. Effective October 1, 2011.

**Act 374** (HB 282) [La. R.S. 47:301(10)(z) and (18)(1) and 305.68\* and 337.9(D)(31)] extends the date for sunset of the sales and use tax exclusion from state taxation on alternative substances when used as a fuel by a



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manufacturer to June 30, 2015. In addition, the Act provides an exemption from state and local sales and use tax for sales, use, or rentals of certain property to the Fore!Kids Foundation. Effective June 30, 2011.

[Act 379](#) (HB 508) [La. R.S. 47:305.69\*] creates a state sales and use tax rebate on the purchase of certain motor vehicles that have been or will be modified for use by a person who is permanently orthopedically disabled. The purchaser is entitled to a rebate of the state sales and use tax paid on the vehicle after the vehicle modifications have been completed. Effective October 1, 2011 for purchases made on or after January 1, 2010.

[Act 385](#) (SB 254) [La. R.S. 47:305.59 and 337.9(D)(27)] creates a state and local sales tax exemption on construction materials purchased by the “Make It Right Foundation” for use in constructing new residential dwellings in the state. Effective July 1, 2012.

[Act 387](#) (HB 35) [La. R.S. 47: 305.70\* and 337.9(D)(32)\*] creates a state and local sales tax exemption on construction materials purchased by the “Make It Right Foundation” for use in constructing new residential dwellings in the state. Effective July 1, 2012.

**Note:** Both Act 385 and Act 387 create the same exemption.

**Severance Tax**

[Act 336](#) (SB 145) [R.S. 49.1, 2 and 3.1] extends the state water boundary applicable to state taxes from the current three mile limit to approximately nine miles. The applicability of this Act is contingent upon acknowledgment by the U.S. Congress or a final non-appealable judgment. Effective August 15, 2011.

**Tax Increment Financing**

[Act 156](#) (SB 237) [R.S. 33:9039(4)] prohibits certain special taxing districts, including those in tax increment financing districts from levying any additional sales taxes. Effective June 24, 2011.

[Act 205](#) (HB 619) [R.S. 33:130.841 through 130.848] creates the Louisiana Sports and Entertainment District in the city of New Orleans. The commission is granted the power to implement tax increment financing under certain conditions. Effective June 24, 2011.

[Act 254](#) (HB 159) [R.S. 33:9038.65] creates the Ouachita Riverfront Development Commission in the city of Monroe. The commission is granted the power to implement tax increment financing under certain conditions. Effective July 1, 2011.

**Local Tax**

[Act 57](#) (SB 252) [La. R.S. 38:1805.1] grants the Livingston Parish Gravity Drainage District No. 6, subject to voter approval, the authority to levy and collect a sales and use tax not to exceed one-half of one percent within the boundaries of the district. Effective August 15, 2011.

[Act 61](#) (HB 37) [La. R.S. 47:2060] extends the time period from one week to ten days during which local tax collectors must submit settlements for all parish taxes to the parish treasurer. The Act provides conformity in time periods between collections and settlements. Effective August 15, 2011.

[Act 154](#) (SB 219) [La. R.S. 47: 337.11.2] creates the Acadiana Cultural and Entertainment Special District and grants the parishes of Acadia, Iberia, Lafayette, St. Landry, St. Martin and Vermilion the authority to provide a local sales and use tax exemption for sales, purchases, leases or rentals by a motion picture production company for a specific state-certified production. Effective June 24, 2011.

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**Act 204** (HB 613) [La. R.S. 33:2738.86] grants the North Caddo Hospital Service District, subject to voter approval, the authority to levy and collect a sales and use tax not to exceed one percent within the boundaries of the district. Effective July 1, 2011.

**Act 230** (HB 207) [La. R.S. 33:2740.18.5], subject to voter approval, provides authority to municipalities with a population between four thousand one hundred fifty and four thousand two hundred fifty persons, as shown in the most recent federal census, to levy and collect a hotel occupancy tax not to exceed five percent of the rent or fee charged. Effective June 27, 2011.

**Act 292** (HB 504) [R.S. 33:4574.1.1(S)] repeals the hotel occupancy tax levied by the Vermilion Parish Tourist Commission, subject to the adoption of an ordinance favoring such repeal by a majority of the municipalities within the parish. Effective June 28, 2011.

**HCR 80** urges and requests the Louisiana Association of Tax Administrators to conduct a survey of local government taxing authorities regarding the collection of sales and use tax on transactions occurring over the internet and provide results by February 1, 2012.