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Administrative

Act 154 (SB 435) [R.S. 15:541.1] requires certain businesses and highway rest stops to post information regarding the National Human Trafficking Resource Center hotline, and imposes a \$500 penalty for violations. Every massage parlor, spa, or hotel that has been found to be a public nuisance for prostitution as set forth in R.S. 13:4711, every strip club or other sexually oriented business as set forth in R.S. 37:3558(C), and every truck stop or highway rest stop is required to post the information in at least 14 point font on a minimum posting size of 8.5 x 11. The information includes the hotline phone number, and the services available through the hotline. The posting must be printed in English, Louisiana French, Spanish, and any other language the Department of Public Safety and Corrections shall require. The Department of Revenue and the Department of Transportation and Development must provide a downloadable example of the posting on their websites, and are charged with enforcement of the Act's provisions including assessing the \$500 civil penalty. Effective August 1, 2012.

Act 459 (HB 1102) [R.S. 47:1508(B)(30)] allows the Department of Revenue to disclose to the Louisiana Clerks of Courts Association a list of taxpayers who filed a return for the previous calendar year. The list shall include the taxpayer's name, address, and the last four digits of the taxpayer's social security number. The list is to be provided annually, beginning September 1, 2012, in an electronic format without cost to the Louisiana Clerks of Court Association. Upon written request of any district clerk of court, the Louisiana Clerks of Court Association shall provide to the clerk the electronic list for the respective parish. Effective August 1, 2012.

Act 500 (HB 741) [R.S. 39:88.3] allows for the sale or securitization of long-term delinquent accounts receivable and other obligations due to the state. The sale or securitization of these accounts and obligations are to be carried out and implemented by the commissioner of administration upon approval by the Cash Management Review Board. Up to 25 percent of the aggregate face dollar amount of such long-term accounts and obligations, excluding any debt owed to the state due to medical treatment rendered at a state-owned hospital and any debt which has been deemed uncollectable by either the commissioner of administration or the attorney general, are to be submitted for approval during calendar years 2013 and 2014. The provisions of this act will terminate December 31, 2014, unless reenacted by the legislature. Effective August 1, 2012.

Act 597 (HB 822) amends and reenacts R.S. 22:842, R.S. 24:39(D) and R.S. 47:302.2(B), 332.4(B), 332.6(B), 332.18(B), and 332.19(B) and to enact R.S. 47:302.2(D). R.S. 22:842(A) imposes a minimum annual tax which is administered by the Louisiana Department of Insurance on life, accident, health, or insurance policies. R.S. 22:842(B) provides for the taxes collected under R.S. 22:842(A) to be deposited into the Louisiana Medical Assistance Trust Fund. This provision is effective June 7, 2012.

R.S. 24:39(D) is amended and reenacted to expand the uses of the monies in the Legislative Capitol Technology Enhancement Fund to include supporting all other operations and activities consistent with the authorized mission of the Legislative Budgetary Control Council. This provision is effective June 7, 2012.

R.S. 47:302.2(B) is amended and reenacted and R.S. 47:302.2(D) is enacted to make the monies in the Shreveport Riverfront and Convention Center and Independence Stadium Fund available to the LSU Health Sciences Center Shreveport once bond obligations pledged or dedicated by organizations listed under R.S. 47:302.2(C) have been paid. This provision is effective July 1, 2012.

R.S. 47:332.4 is amended and reenacted to expand the purposes the monies in the St. John the Baptist Convention Facility Fund can be used to include economic development and tourism purposes. This provision is effective July 1, 2012.

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R.S. 47:332.6(B) is amended and reenacted to allocate annually fifty thousand dollars of the Shreveport Riverfront and Convention Center and Independence Stadium Fund to The Shreveport Multicultural Center. This provision is effective July 1, 2012.

R.S. 47:332.18(B) is amended and reenacted to expand the purposes the monies in the Iberville Parish Visitor Enterprise Fund can be used to include economic development and tourism purposes. This provision is effective July 1, 2012.

R.S. 47:332.19(B) is amended and reenacted to expand the purposes the monies in the West Baton Rouge Parish Visitor Enterprise Fund can be used to include economic development and tourism purposes. This provision is effective July 1, 2012.

[Act 744](#) (HB 529) [R.S. 49:968(B)(24)] requires state agencies to transmit a report via electronic mail to each member of the legislature prior to the adoption, amendment, or repeal of any rule or fee with a fiscal or economic impact of \$500,000 or more. These reports include a copy of the proposed rule, a statement of the proposed action, the specific citation of the enabling legislation, a statement of the circumstances which required action, and a statement of the fiscal and economic impact of the proposed action approved by the Legislative Fiscal Office. Act 744 does not change the prior requirement that agencies must submit these reports by certified mail to certain standing committees regardless of impact amount or the additional submissions required whenever the fiscal impact exceeds \$1,000,000. Effective June 12, 2012.

[Act 811](#) (HB 954) amends numerous sections of state statutes to provide technical corrections; correcting legal citations; correcting names of agencies, boards, and commissions. Included in Section 11 of the Act is the placement of the Louisiana Bio-Fuel Panel, created at R.S. 3:3712, within the Department of Revenue. Effective July 1, 2012.

[Act 839](#) (SB 616) [R.S. 47:1641.1] prohibits any person to knowingly create, design, manufacture, sell, purchase, lease, install, update, repair, service, transfer, use, or possess or otherwise make available any automated sales suppression device, zapper, or phantom-ware. Violators shall be fined not more than \$5,000, or imprisoned with or without hard labor for not more than five years, or both. An automated sales suppressant device or zapper is defined as a software program that falsifies the records of electronic cash registers and phantom-ware is defined as a hidden programming option embedded in the operating system of, or hardwired into, an electronic cash register that can be used to create a virtual second or alternative electronic cash register or to eliminate or manipulate transaction records to represent either the actual or the manipulated record of transactions. Effective August 1, 2012.

[Act 849](#) (SB 706) [R.S. 47:1508(B)(30) and (31)] authorized the Department of Revenue to share confidential taxpayer information with the Public Service Commission and the Louisiana Senate and House of Representatives in certain situations. Relative to the inspection and supervision fees imposed on motor carriers and public utilities the Act authorizes the secretary of the Department of Revenue, in the secretary's discretion, to share information with the Public Service Commission. The Act also authorizes the Department of Revenue to furnish information to the clerk of the House of Representatives or the secretary of the Senate, regarding whether any person nominated or appointed to a board, commission committee, corporation, district, or other office or position that requires confirmation, approval, or election by the Senate or House of Representatives has filed tax returns or owes a liability for the previous five years. Effective August 15, 2012.

Alcohol and Tobacco Control

[Act 26](#) (SB 109) amends R.S. 26: 71(A), 271(A), and 903 to establish that the permit fees required of those persons engaged in the business relative to alcoholic beverages, malt liquors, and tobacco

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products who required to be permitted shall not exceed the amounts as provided in the statutes or as provided in accordance with regulations promulgated pursuant to the Administrative Procedures Act. Effective August 1, 2012.

Act 27 (SB 110) amends R.S. 26:91(A)(2) and 287(A)(1)(a) to add to the causes for suspension or revocation of permits if an applicant, licensee or any other person required to meet the qualifications of an applicant intentionally misstates or suppresses or fails to provide information or documentation that is known to the person and that if revealed would be material to a suitability determination. Also included was if any information provided during the initial application or following the issuance of a permit that is untrue or misleading as to material fact pertaining to the qualifications of the applicant. Effective August 1, 2012.

Act 28 (SB 117) amends R.S. 26:90(A)(12) and 286(A)(12) and enacts 911(A)(5) to prohibit the acceptance of Supplemental Nutrition Assistance Program [SNAP] electronic benefit transfer cards as payment for alcoholic beverages or tobacco products in violation of the provisions of 7 USC 2011 et seq. and any federal regulations issued so related. In addition, R.S. 26:911(A)(6) was enacted to add illegally selling, offering for sale, possessing, or permitting the consumption on or about the licensee's premises of any kind or type of controlled dangerous substance to acts prohibited on or about any premises which sell or offer for sale tobacco products.

Act 34 (SB 366) amends R.S. 26:78(A), 79, 278(A), and 279 to eliminate the requirement of a signed sales tax clearance from the secretary of the Department of Revenue and included the stipulation that the commissioner shall verify that the applicant does not owe the state any delinquent sales taxes, penalties, or interests. Effective August 1, 2012.

Act 143 (HB 1098) amends various sections of the Tobacco Control Law found at R.S. 26:901 et seq., to eliminate requirements relative to registration certificates for tobacco retailers and instead require that the retailers obtain a retail dealer permit; reduced the retail tobacco permit fee to \$25, set the permit fee for tobacconists at \$100. In addition, R.S. 26:907 and 915 were repealed in their entirety. Effective August 1, 2012.

Act 287 (HB 1082) amends R.S. 26:71.1 and 271.2 to require that Class A-General retail establishments comply with the Department of Health and Hospitals guidelines for the required number of public restrooms; and enacted R.S. 26:73(C)(6) and 272(C)(6) to provide that no local or state Class "R" restaurant permit would be issued to any establishment that provides the type of live entertainment described in R.S. 26:90(E) and 286(E) respectively. Effective August 1, 2012.

Act 291 (HB 1164) amends R.S. 26:80 and 280 to add to the qualifications of applicants for permits that an applicant has not been convicted of distributing or possessing with the intent to distribute any controlled dangerous substance classified in Schedule I of R.S. 40:964 on any premise licensed by the Office of Alcohol and Tobacco Control where the applicant held or holds an interest in the licensed business. The prohibition for receiving a permit shall be the lifetime of the offender. Effective August 1, 2012.

Act 300 (SB 64) amends R.S. 26:85.1 to allow the Commissioner to issue a Class A-General retail permit or a Class B Retail Liquor Permit, or both, to any person who holds a valid manufacturer's permit issued by the state of Louisiana for a portion of the manufacturer's business premises where the manufacturer engages in the making, blending, rectifying, or processing of any alcoholic beverage in Louisiana as long as the manufacturer complies with R.S. 26:71.1(l)(f) and no person under 18 years of age is allowed in the Class A-General permitted premises; only alcoholic beverages manufactured at the premises are sold, served, or consumed; the manufacturer does not sell any alcoholic beverages for transportation off

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premises to any other licensed retail dealer; the manufacturer does not sell more than one case to the same person each 30-day period; the manufacturer files all excise tax reports and pays all excise taxes imposed on the alcoholic beverages served or sold at its Class A-General retail establishment and on all alcoholic beverages sold at its Class B retail establishment. Effective August 1, 2012.

Act 463 (SB 234) amends the Responsible Vendor Program as found at R.S. 26:932 et seq. to provide for the training requirements and certification of security personnel who is any person, other than a server, who monitors the entrance and other areas of an establishment for purposes of identifying under aged and intoxicated persons, enforcing establishment rules and regulations and otherwise providing security for the establishment and its customers where alcoholic beverages are the principal commodity sold for consumption on the premises. Effective August 1, 2012.

Act 764 (SB 262) amends R.S. 26:80 and 280 to add provisions that the Commissioner may consider an applicant's arrest record in determining suitability for an alcohol permit and a video gaming license and to require that the licensees have a duty to inform the commissioner of any action which they believe could constitute a violation; amended R.S. 26:90 and 286 to prohibit the sale, dispensing, or distribution of high alcoholic content beverages in any type of automatic mechanical vending machine except in Class A establishments pursuant to rules promulgated by the Commissioner, such rules to include procedures for the prevention of access to the machines by underage or intoxicated persons. Effective August 1, 2012.

Charitable Gaming

Act 351 (SB 101) [R.S. 4:714(A)] increases the number of days within a calendar month from fifteen to twenty that a charitable gaming licensee may hold, operate, or conduct any game of chance. Effective August 1, 2012.

Act 710 (HB 446) [R.S. 4:735(D)] prohibits any person associated or affiliated with a charitable gaming licensee to benefit from the net gaming proceeds of that licensee. Violations may be fined not more than \$5,000, imprisoned with or without hard labor for not more than one year, or both. The provisions of Act 710 do not limit or impair the payment of compensation to bingo workers for working bingo games as provided by R.S. 4:715(A)(2)(b) and do not apply to a contribution or disbursement of net gaming proceeds made to, or for the direct benefit of, a group or activity provided that both of the following occur:

1. The contribution or disbursement is not a violation of R.S. 4:735(B)(9).
2. Not more than one-half of the participants of the group or activity receiving the contribution are members or immediate family members of members of the charitable gaming licensee making the contribution or disbursement.

Effective August 1, 2012.

Income and Withholding Taxes

Act 107 (HB 898) amends R.S. 47:114 to require every employer who withholds taxes to file the withholding return on a quarterly basis. The due date for the filing of returns shall be the last day of the month following the close of the calendar reporting period. Effective July 1, 2012.

Act 580 (HB 377) enacts R.S. 47:201.1(F) to provide for claiming tax credits earned by a partnership on the composite partnership return on behalf of nonresident individual partners. The Act also provides for overpayment to be made to the partnership and mandates the electronic filing of the composite return. Effective for taxable periods beginning on or after January 1, 2013.

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Act 818 (HB 1092) Amends R.S. 47:1621(D)(1) to provide for a choice for the taxpayer filing a paper individual income tax return to receive their refund by check, debit card, direct deposit, or any other format by which the department may pay a refund. If the taxpayer does not make a selection, refund will be issued in the manner chosen by the Secretary. Effective for tax years 2013, 2014, and 2015.

Optional Donations of Income Tax Refunds

Act 5 (SB 221) enacts R.S. 47:120.102 to provide a check off so individuals can donate all or part of their refunds to the Louisiana Association of United Ways/LA 2-1-1. Visit www.louisiana211.org for more information on the organization. Effective for tax years beginning January 1, 2012.

Act 7 (SB 610) Amends R.S. 47:120.37 to provide for uniformity within the statutes pertaining to check-offs for donations and further requires the department to distribute such donations to the intended recipients before March 1 of the year following the year of the filed tax return, and then following that initial disbursement, to disburse the money quarterly. Effective June 30, 2012.

Act 132 (HB 650) enacts R.S. 47:120.105 to provide a check off so individuals can donate all or part of their refunds to the Odyssey Foundation for the Arts, LLC for the Center of Excellence for Autism Spectrum Disorder. Effective for tax years beginning January 1, 2012.

Act 155 (SB 556) enacts R.S. 47:120.102 to provide a check off so individuals can donate all or part of their refunds to the Louisiana Alliance for the Advancement of End of Life Care. Visit www.allianceforhospice.org for more information on the organization. Effective for tax years beginning January 1, 2012.

Act 186 (HB 300) enacts R.S. 47:120.106 to provide a check off so individuals can donate all or part of their refunds to the Louisiana American Red Cross. Visit www.redcross.org for more information on the organization. Effective for tax years beginning January 1, 2012.

The Act also enacts R.S. 47:120.107 to provide a check off so individuals can donate all or part of their refunds to fund the [New Opportunities Waiver program](#) administered by the Department of Health and Hospitals. Effective for tax years beginning January 1, 2012.

Act 321 (SB 270) enacts R.S. 47:120.102 to provide a check off so individuals can donate all or part of their refunds to the [Friends of Palmetto Island State Park, Inc.](#) for the purpose of supporting and enhancing the [Palmetto Island State Park](#). Effective for tax years beginning January 1, 2012.

Act 363 (SB 271) enacts R.S. 47:120.102 to provide a check off so individuals can donate all or part of their refunds to the Dreams Come True, inc. for the purpose of fulfilling dreams of children with life-threatening illnesses. Visit www.dctbrla.org for more information on the organization. Effective for tax years beginning January 1, 2012.

Act 635 (SB 215) enacts R.S. 47:120.39 to provide a check off so individuals can donate all or part of their refunds or to make other donations to the SNAP Fraud and Abuse Detection and Prevention Fund for appropriation by the legislature only to enhance fraud and abuse detection and prevention activities related to the Supplemental Nutrition Assistance Program. Effective for tax years beginning January 1, 2013.

Tax Incentive Programs

Act 25 (HB 969) enacts 47:6301 to provide for a rebate for taxpayers who donate to certain school tuition organizations (STO). In order to qualify for receive the rebate the taxpayer must file an income tax return with LDR. The rebate is equal to the amount of the donation used by the STO to fund a scholarship, not including any administrative costs paid by the donation. Rebates will be claimed and

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paid after conclusion of school year after receiving certification by the STO and Department of Education.

In addition, Act 25 prohibits any parent or guardian who receives payments of a scholarship from a STO from using that scholarship amount in calculating any credits, deductions, exemption or rebate under Title 47 of the Louisiana Revised Statutes of 1950, including the child care credit and the elementary and secondary school tuition deduction. Effective January 1, 2013 for donations made to a STO which provides scholarships to qualified students to attend a qualified school for the 2013-2014 school year and thereafter.

Act 219 (HB 1072) [R.S. 51:2454(B)] broadens eligibility for renewals of payroll-based rebate contracts provided in R.S. 51:2455 under the Quality Jobs Program, for a National Basketball Association franchise that is a party to an unexpired contract. The Act provides that the existing contract may be renewed or extended for up to ten years. For any contract renewed or extended pursuant to the provisions of the Act, the secretary of the Dept. of Economic Development shall report to the Joint Legislative Committee on the Budget regarding the actual number of jobs for which the franchise received payment under the contract. The report shall be made within six months of the end date of the contract and shall contain a comparison of the number of new direct jobs reported at the beginning of the contract with the number of new direct jobs reported six months prior to the end date of the contract. No such contract shall be renewed without the report having been provided to the committee. Effective May 22, 2012.

Act 415 (HB 729) [R.S. 47:4401] establishes the Corporate Tax Apportionment Program for the granting of contracts for businesses to utilize the single sales factor in the computation of their taxable income and corporation franchise taxable base. For corporate income tax purposes most businesses, other than manufacturers or merchandisers, are required to compute their taxable income using an average of three ratios of sales, payroll, and property. For corporate franchise tax purposes corporations, other than manufacturers, are required to compute their franchise taxable base using an average of two ratios of revenue and property.

To be eligible for the program, at least 50% of the sales of the business from a Louisiana site must be made to out of state customers, or to in-state buyers who resell the product or service to out of-state buyers, or to the federal government, or any combination thereof. Also, the activities of the business in Louisiana must include corporate headquarters, logistics, warehousing, data center, clean technology, destination health care, research and development, renewable energy, digital media and software development, or other business sector targeted by the business attraction and retention efforts of the Department of Economic Development. Except in the case of a business providing at least twenty-five new headquarter or shared service center jobs (defined in the Act), a business primarily engaged in retail sales, real estate, professional services, natural resource extraction or exploration, financial services, or venture capital funds, shall not be eligible for this program. No business engaged in gaming or gambling shall be eligible for this program.

For the contract to be executed, a business must apply and be certified as eligible by DED, and the contract must be approved by the Joint Legislative Committee on the Budget. DED is required to send a copy of the approved certification to the Department of Revenue. Eligibility will be certified annually and DED will notify the Department of Revenue if the business' participation in the program is suspended or terminated. Provisions of the Act are applicable to income tax periods beginning on or after January 1, 2013 and corporation franchise tax periods beginning on or after January 1, 2014.

No new contracts may be approved on or after July 1, 2017, but contracts existing on that date may continue and be renewed. Contracts may be for an initial term of up to 20 years, renewable for another 20 years at the discretion of the Secretary of DED. Effective July 1, 2012.

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Act 503 (HB 937) [R.S. 51:3111 through 3115] creates the Corporate Headquarters Relocation Program for the granting of contracts for businesses to receive rebates of twenty-five percent of relocation costs (defined in the Act) for relocating or expanding its headquarters in Louisiana. The Department of Economic Development (DED) will determine the eligibility of a business based on criteria that include that the relocation or expansion will create at least twenty-five headquarters jobs, that program participation will be a significant factor in a highly competitive site selection situation, and that securing the project will provide a significant positive economic benefit to the state. Gambling or gaming businesses are not eligible. The contract must be approved by the Joint Legislative Committee on the Budget. If approved, DED will then execute the contract with the business and provide a copy thereof to the Department of Revenue. The contract provisions must include the maximum amount of qualifying relocation costs, the amount of headquarters jobs and payroll to be created and maintained, and the reduction of annual rebate payments if performance obligations are not met. No new contracts may be approved after June 30, 2017. The rebates are to be paid in equal installments over a five year period. DED will annually certify the amount of rebates earned based on an “annual certification of performance” submitted by the business, and will send a certification letter to the Department of Revenue for payment of the rebate. Effective July 1, 2012.

Act 507 (HB 958) [51:3111] creates the Competitive Projects Payroll Incentive Program for the granting of contracts for businesses to receive rebates of up to fifteen percent of new payroll, as defined in the Act. To be eligible for the program, at least 50% of the total annual sales of the business from a Louisiana site must be made to out of state customers, or to in-state buyers who resell the product or service to out of-state buyers, or to the federal government, or any combination thereof. Also, the activities of the business in Louisiana must primarily be manufacturing of certain durable goods or pharmaceuticals, conversion of natural gas to diesel, jet fuel, or other refined fuels, data storage or data services if at least 75% of the sales of the business from the Louisiana site is made to out of state customers, or to in-state buyers who resell the product or service to out of-state buyers, or other activities recommended by the secretary of the Department of Economic Development. The business must also offer a basic health benefits plan, as defined in the Act. Businesses not eligible for the program are those engaged in gambling or gaming, natural resource extraction, retail sales, real estate, professional services, venture capital funds, shipbuilding, wood products, agriculture, or manufacturing of machinery primarily intended to serve the energy industry. The Department of Economic Development (DED) will determine the eligibility of a business based on the determination that program participation will be a significant factor in a highly competitive site selection situation, and that securing the project will provide a significant positive economic benefit to the state. The contract must be approved by the Joint Legislative Committee on the Budget. If approved, DED will then execute the contract with the business and provide a copy thereof to the Department of Revenue. The contract provisions must include the percentage of new payroll eligible for rebate, the maximum amount of new payroll eligible for rebate, the number of new jobs and amount of new payroll required to be created and maintained, and any other performance obligations required. DED will annually verify the company’s continued eligibility for the rebate and send a certification letter to the Department of Revenue stating the amount of rebate to be issued. No new contracts may be approved on or after July 1, 2017, but contracts existing on that date may continue and be renewed. Contracts may be for an initial term of up to 5 years, renewable for another 5 years at the discretion of the Secretary of DED. Effective July 1, 2012.

Sales Tax

Act 45 (HB 91) [R.S. 51:1783(10) and (12)] alters the criteria for businesses eligible for incentives under the Louisiana Enterprise Zone Act. Previous law restricted residential housing developments eligibility

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for enterprise zone incentives to transit-oriented developments with at least thirty percent commercial or retail facilities and no more than one hundred and seventy-five dwelling units. This Act expands eligibility for incentives by lowering the percentage of required commercial or retail facilities in the development to at least fifteen percent with a maximum of two hundred dwelling units. The primary beneficiary is the South Market District Development in New Orleans. Enterprise Zone incentives are approved by the Louisiana Department of Economic Development and include a non-refundable income or franchise tax credit of \$2,500 per permanent job and either a sales tax rebate on construction materials or a rebate of one and a half percent of project expenditures. Effective August 1, 2012.

Act 435 (HB 1096) [Section 1 of Act No. 232 of the 2008 Regular Session] extends the termination date of the Louisiana Tax Free Shopping Program from July 1, 2013 to July 1, 2017. The Tax Free Shopping Program provides sales tax refunds to international travelers on eligible purchases of tangible personal property. Effective July 1, 2012.

Act 438 (HB 1120) amends and reenacts R.S. 47:301(10)(a)(ii) to provide for the exclusion from local sales tax of services defined in R.S. 47:301(14) when those services are purchased for resale. Vendors are allowed to accept a LDR Resale Certificate as documentation of a purchase for resale of services if the LDR Resale Certificate includes the parish of the purchaser's principal place of business and local sales tax account number. Local collectors may require a local exemption certificate to be used in lieu of the state certificate. This act is effective August 1, 2012.

Act 787 (SB 475) [R.S. 39:469] allows participating local governmental subdivisions to provide a rebate of local sales and use taxes paid on admissions and parking at qualifying events held in certain public facilities. Qualifying events are defined to include a musical or other entertainment undertaking that has been held for no less than two consecutive years and is conducted over two consecutive days with an average attendance of at least 25,000 per day. Public facility is defined as a stadium facility owned and operated by the state or any of its agencies, boards, or commissions that is normally used for athletic or sporting events and has a seating capacity in excess of 90,000. Due to the limitations on qualifying events, this act will target at the Bayou Country Superfest held in the LSU Tiger Stadium and provide the promoters of the event a rebate of the local sales taxes paid by attendees on their admission and parking charges. Effective July 1, 2012.

Act 800 (HB 754) Enacts R.S. 39:100.126 and R.S. 47:6301. R.S. 47:6301 authorizes the Procurement Processing Company Rebate Program. The secretary of the Department of Economic Development is authorized to enter into contracts with procurement processing companies to recruit to Louisiana, purchasing companies that generate sales of items subject to states sales/use taxes. These contracts provide a rebate to these procurement processing companies which are derived from a portion of the state sales and use taxes collected on new taxable sales by the purchasing company which is managed by the procurement processing company under contract with LED. The state sales tax revenues generated as a result of the activities of these purchasing companies are to be disbursed in the following order of priority: (1) The payment of rebates to procurement processing companies in accordance with the provisions of their contract, (2) reimbursement of administrative expenses to the Louisiana Department of Revenue and (3) thirty million dollars to the Unfunded Accrued Liability and Specialized Educational Institutions Support Fund-Specialized Educational Institutions Account, which is established pursuant to R.S. 39:100.126.

R.S. 39:100.126 establishes the Unfunded Accrued Liability and Specialized Educational Institutions Support Fund-Specialized Educational Institutions Account. This fund is composed of two accounts: the UAL Account and the Specialized Educational Institutions Account. Monies in the fund are available for appropriation exclusively for (1) payments against the unfunded accrued liability of the public

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retirement systems and (2) the support of operations of the Louisiana Cancer Research Center of L.S.U. Health Sciences Center in New Orleans/Tulane Health Sciences Center, the Feist-Weiller Cancer Center of LSU Health Sciences Center - Shreveport, the Pennington Biomedical Research Center, the Louisiana State University Agricultural Center, and the Southern University Agricultural Research and Extension Center. This act is effective July 1, 2012.

Tobacco Tax

[Act 456](#) (HB 721) amends R.S. 13:5073(A)(1) to require that tobacco product manufacturers whose cigarettes are sold in this state shall pay to the attorney general a fee of \$500 for the initial certification of the products to be sold. The certification must be submitted no later than the thirtieth of April of each year. Existing statutes require that tobacco product manufactures whose cigarettes are sold in Louisiana, whether directly or through a distributor, retailer, or similar intermediary, must provide a certification to the secretary of the Department of Revenue and to the Attorney General, no later than April 30 of each year, that such manufacturer is either a participating manufacturer or is in full compliance with R.S. 13:15061 et seq. and 13:5075(E). The fees generated by the fee shall be deposited to the Tobacco Settlement Enforcement Fund and used solely and exclusively for enforcing the Master Settlement Agreement. Effective August 1, 2012.