



LOUISIANA STATE LAW INSTITUTE

PAUL M. HEBERT LAW CENTER, ROOM W127

1 EAST CAMPUS DRIVE

BATON ROUGE, LA 70803-1016

(225) 578-0200

FAX: (225) 578-0211

EMAIL: LAWINSTITUTE@LSLI.ORG

WWW.LSLI.ORG

February 27, 2025

Representative Phillip R. DeVillier
Speaker of the House
P.O. Box 94062
Baton Rouge, Louisiana 70804

Senator Cameron Henry
President of the Senate
P.O. Box 94183
Baton Rouge, Louisiana 70804

RE: ACT NO. 13 OF THE 2024 THIRD EXTRAORDINARY SESSION

Dear Mr. Speaker and Mr. President:

The Louisiana State Law Institute respectfully submits its report to the legislature relative to Acts of the Tax Session.

Sincerely,

A handwritten signature in blue ink, appearing to read "Guy Holdridge".

Guy Holdridge
Director

GH/puc

Enclosure

Email cc: David R. Poynter Legislative Research Library
drplibrary@legis.la.gov

Secretary of State, Ms. Nancy Landry
admin@sos.louisiana.gov

February 27, 2025

To: Representative Phillip R. DeVillier
Speaker of the House of Representatives
P.O. Box 94062
Baton Rouge, Louisiana 70804

Senator Cameron Henry
President of the Senate
P.O. Box 94183
Baton Rouge, Louisiana 70804

**REPORT TO THE LEGISLATURE IN RESPONSE TO
SECTION 14 OF ACT NO. 13 OF THE 2024 THIRD EXTRAORDINARY SESSION**

Section 14 of Act No. 13 of the 2024 Third Extraordinary Session provided that “[b]ecause of the broad impact of this Act and the Act that originated as House Bill No. 7 of the 2024 Third Extraordinary Session of the Legislature, the Louisiana State Law Institute is authorized and directed to study and make such recommendations it deems necessary to revise statutory language to comply with changes that will be made by such Acts, if the Acts become effective.” Section 13 of the same Act additionally provided that “[t]he Louisiana State Law Institute is hereby authorized and directed to review all statutes which contain citations being changed by this Act and the Act that originated as House Bill No. 7 of the 2024 Third Extraordinary Session of the Legislature and in all statutory locations it deems appropriate change such references.” In fulfillment of these requests, the Law Institute hereby submits the following report for the Legislature’s consideration.

I. Recommendations RE: Acts 2024 3ES, No. 1 (House Bill No. 7)

If the amendment to Article VII of the Constitution is adopted, there are many references to Sections of Article VII throughout the 2024 Third Extraordinary Acts that will need to be updated.

With respect to the Bond Security and Redemption Fund, “Section 9(B)” should be changed to “Section 13(B)” in the following Acts:

Act 11

R.S. 47:301.1(E) and (F)(6) on pages 77 and 78
R.S. 47:318(A) on page 135
R.S. 51:1286(A) on page 159

Act 13

R.S. 48:77(A) on page 28

With respect to the Transportation Trust Fund, “Section 27” should be changed to “Section 16” on page 28 of Act 13 in R.S. 48:77(A). Additionally, “Section 2.2” should be changed to “Section 4” on page 98 of Act 11 in R.S. 47:305(D)(1)(b).

In addition to these changes in the Acts of the 2024 Third Extraordinary Session themselves, there are hundreds of references to provisions of Article VII of the Constitution throughout the law that will need to be updated if the amendment to Article VII is adopted. The Law Institute has prepared a disposition table of the changes made in Act 1 and will be working with the publishers and legislative staff to update all references to Article VII throughout the law.

Pursuant to a policy decision made in conjunction with the Capitol, the Law Institute will not be making or approving any edits to the Constitution. As a result, there are a few issues within Act 1 itself of which the Legislature should be aware:

- In Article VII, Section 10(B)(2), on page 12, line 6, the reference to “Section 23” should be to “Section 24.” As originally drafted, this citation referred to the Section on “Budgets,” which was initially designated as Section 23. A House Committee amendment was added to insert a new Section 23 concerning the Wildlife and Fisheries Conservation Fund (see Amendment No. 20 in the set adopted by Ways and Means), but the cross-reference at issue was never changed.
- In Article VII, Section 14(C)(2)(c), on page 19, line 4, the internal cross-reference of “Item” should be “Subsubparagraph.”
- In Article VII, Section 20, on page 49, line 1, Paragraph (C) should be designated as Paragraph (B), since Paragraph (B) was deleted on page 48.
- In Article VII, Section 23(A)(1)(b), on page 64, line 15, “the” before the date should be deleted.
- In Article VII, Section 32(B)(2), on page 71, line 9, “provision” should be changed to “provisions.”

II. Recommendations RE: Acts 2024 3ES, No. 13 (House Bill No. 12)

Act 13 enacts R.S. 30:86(K) and 2483(G) effective upon adoption of the amendment to Article VII. On page 6, line 17 and page 8, line 13 of Act 13, the Law Institute recommends changing “Section 8, Paragraphs (B) and (C)” to “Section 8(B) and (C).”

Act 13 amends R.S. 49:214.5.4(E) and (F) (now redesignated as Subsections D and E), which were previously amended by Act 684 of the 2024 Regular Session effective upon ratification of a constitutional amendment that was adopted in December. The original version of the bill enacted as Act 13 included the amended language, which substituted “energy production” language for “oil and gas activity” in several places throughout Subsection D and added a reference to Subsection K in Subsection E. Paragraph (D)(1) and Subsection E from Act 13 still contain this updated language, but when Paragraphs (D)(3) through (5) were amended during the 2024 Third

Extraordinary Session, the “energy production” language reverted back to the “oil and gas activity” language in Senate Floor Amendment No. 17. The Law Institute recommends that these provisions be reviewed for purposes of determining whether “oil and gas activity” should be changed back to “energy production” in R.S. 49:214.5.4(D)(3), (4)(Intro. Par.) and (b), and (5)(a)(Intro. Par.) and (b).

Due to the redesignation of the provisions of R.S. 49:214.5.4 by Act 13, Subsection F will become Subsection E upon the adoption of Article VII, and thus the reference to this provision in R.S. 49:214.7(G) should be changed. The Law Institute recommends replacing “R.S. 49:214.5.4(F)” with “R.S. 49:214.5.4(E)” in R.S. 49:214.7(G) at that time.

Section 10 of Act 13 repeals R.S. 17:3801 through 3805 effective on June 30, 2025 if the amendment to Article VII is adopted. The Law Institute recommends that the following provisions be reviewed for purposes of determining whether the references to these provisions should be eliminated on the applicable effective date:

- R.S. 46:2691(C)(2) references R.S. 17:3803(B), (D), and (E)
- R.S. 49:321.1(C)(1)(b)(iii) and (D) reference R.S. 17:3803(B)
- R.S. 56:797(C) references R.S. 17:3803(B), (D), and (E)
- R.S. 56:798(B)(1) references R.S. 17:3803(B), (D), and (E)

III. Recommendations RE: Other Acts of the 2024 Third Extraordinary Session

Acts 5 and 11 of the 2024 Third Extraordinary Session conflicted with respect to R.S. 47:6006(A)(3) concerning credits for taxpayers taxed as a C-corporation. Act 11 permitted taxpayers to carry forward remaining credits for ten years, whereas Act 5 permitted taxpayers to carry forward remaining credits for five years and contained additional introductory language. The Acts also contained different special effective dates. Pursuant to the procedure outlined in R.S. 24:252(B), a conflict was certified with respect to these two Acts, and the Law Institute was jointly directed by the Clerk of the House and the Secretary of the Senate to incorporate the text of Act 5 as the Act that was enacted last. However, the Law Institute recommends that the Legislature review whether its intent was to allow the credit to carry forward for five years as provided by Act 5 or whether this provision should be amended to extend the time period to ten years as provided by Act 11.

R.S. 47:301.5(D) and (E) from Act 11 and redesignated R.S. 47:301.6(B) and (C) (originally R.S. 47:301.3) from Act 10 appear to be substantially similar, although there are a few differences. The Law Institute recommends that the Legislature consider whether this language is duplicative such that one set of provisions should be eliminated, or whether both provisions should be retained.

Pursuant to instruction by the Legislature, the Law Institute directed that several provisions affected by both Acts 10 and 11 be dual printed, since it was not clear whether these two Acts could be “merged” or truly conflicted such that the provisions of Act 11 would control. The Law Institute recommends that the following dual-printed provisions from Acts 10 and 11 be reviewed

for purposes of determining whether the “digital products” language in Act 10 should be incorporated into the revisions by Act 11:

R.S. 47:301(3)(a)
R.S. 47:301(10)
R.S. 47:301(13)(a)
R.S. 47:301(18)
R.S. 47:301(27)(ix)
R.S. 47:321(A)
R.S. 47:321.1(A) and (B)
R.S. 47:331(A) and (B)

Additionally, the Law Institute recommends that the Legislature review the merger of these two Acts with respect to R.S. 47:301(7)(a) and 305(F) to ensure that they accurately reflect the Legislature’s intent.

Acts 10 and 11 also amended many of the definitions contained in R.S. 47:301, which necessitates a review of the hundreds of cross-references to this provision throughout the Revised Statutes and various Codes. Before these cross-references are updated, the Law Institute recommends that the definitions in R.S. 47:301 as amended by these Acts first be alphabetized.

R.S. 47:305.2 was amended by Act 11, and in new Paragraph (A)(5), there is a reference to R.S. 33:2716.1.1, which does not appear to exist. The Law Institute therefore recommends deleting the “specifically but not exclusively R.S. 33:2716.1.1” language on page 105, line 26 of Act 11.

R.S. 47:305.33 was also amended by Act 11, and in new Subsection B, on page 126, line 9, the Law Institute recommends adding “exempt” after “shall be” and before “from,” since that word appears to be missing.

The following provisions reference statutes that were repealed by Section 4 of Act 11, and the Law Institute recommends that these provisions be reviewed for purposes of determining whether these references should be updated or eliminated or whether these provisions can simply be repealed:

- R.S. 47:1515.1(A) references R.S. 40:582.1 through 582.7 and R.S. 40:582.7
- R.S. 47:337.11(12) references R.S. 40:582 through 582.7, along with another provision that was previously repealed
- R.S. 47:337.18(C)(1)(Intro. Par.), (a), and (b) reference R.S. 47:9(A)(2), (A)(1), and (B)(1) respectively
- R.S. 47:49 references provisions of R.S. 47:79 in Subparagraph (A)(1)(a), Paragraphs (B)(1) and (2), and Subparagraph (B)(2)(b)
- R.S. 47:44.1(B), 46.1(B) and (C)(1), 55(4), 112(F)(2), 118(D)(1)(b), and 183 also reference provisions of repealed R.S. 47:79
- R.S. 47:338.262(A) references R.S. 47:305 through 305.49, many of which have been repealed

- R.S. 47:360(C)(1) references R.S. 47:305.14
- R.S. 47:337.18(C)(1)(c) and 337.19(A) reference R.S. 47:306(D)
- R.S. 47:337.11(13) references R.S. 47:315.3
- R.S. 46:450.7(A)(3)(d) references R.S. 47:337.11.1
- R.S. 36:459(D) and R.S. 47:337.11(10) reference R.S. 51:1301 et seq.

The following provisions of R.S. 47:337.9 reference provisions that were repealed by Act 11, and the Law Institute therefore recommends that all of these provisions be repealed as well:

- R.S. 47:337.9(D)(10) references R.S. 47:305.14
- R.S. 47:337.9(D)(15) references R.S. 47:305.28
- R.S. 47:337.9(D)(17) through (19) reference R.S. 47:305.41, 305.43, and 305.44
- R.S. 47:337.9(D)(21) through (23) reference R.S. 47:305.46, 305.47, and 305.49
- R.S. 47:337.9(D)(26) references R.S. 47:305.53
- R.S. 47:337.9(D)(27) through (29) reference R.S. 47:305.59 through 305.61
- R.S. 47:337.9(D)(30) and (32) reference R.S. 47:305.68 and 305.71
- R.S. 47:337.9(D)(34) and (35) reference R.S. 47:305.78 and 305.80
- R.S. 47:337.9(D)(36) references R.S. 47:6040

Additionally, the Law Institute recommends that R.S. 47:337.9(C)(1) through (5), (7) through (15), and (17) through (26), all of which reference provisions of R.S. 47:305, be reviewed in light of the amendments to that Section made by Act 11. R.S. 33:2740.9(B)(2) should also be reviewed for purposes of determining whether the references to R.S. 47:305(D)(1)(j) and (n) through (r) can be eliminated.

The following provisions of R.S. 47:337.9 reference statutes that were amended by Act 11, and the Law Institute recommends that these provisions be reviewed for purposes of determining whether these references should be updated or eliminated:

- R.S. 47:337.9(D)(4) references R.S. 47:305.7, which was amended to provide for exclusions and exemptions concerning intergovernmental and government items as opposed to tickets to musical performances of nonprofit musical organizations
- R.S. 47:337.9(D)(5) references R.S. 47:305.8, which was amended to provide an exclusion for funeral directing services as opposed to pesticides used for agricultural purposes
- R.S. 47:337.9(D)(9) references R.S. 47:305.13, which was amended to provide an exemption for purchases by certain religious institutions as opposed to admissions to entertainments furnished by certain domestic nonprofit corporations
- R.S. 47:337.9(D)(12) references R.S. 47:305.16, which was amended to provide an exemption for certain nonprofit organizations as opposed to cable television installation and repair
- R.S. 47:337.9(D)(31) references R.S. 47:305.70, which was amended to provide an exemption for the sale of toys to certain nonprofit organization as opposed to construction materials sold to the “Make It Right Foundation”

Section 2 of Act 12 directed the Law Institute to redesignate R.S. 47:1701 through 1719 and to update the references within Chapter 1 of Subtitle III of Title 47 accordingly. However, there are a few additional references to these provisions that the Law Institute recommends updating.

In R.S. 47:315.4, the Law Institute recommends replacing “R.S. 47:1711” and “R.S. 47:1711(B)” with “R.S. 47:1716” and “R.S. 47:1716(B)” respectively.

In R.S. 17:2201, the Law Institute recommends reviewing “R.S. 47:1701 and R.S. 47:1704” for purposes of determining whether these references are still accurate.

In R.S. 47:6006.1(D)(1), the Law Institute recommends replacing “R.S. 47:1702” with “R.S. 47:1701.”

IV. Other Recommendations and Conclusion

The Law Institute was previously tasked with reviewing Act No. 774 of the 2024 Regular Session concerning tax sales and making recommendations “to clarify, modify, or eliminate antiquated provisions of law consistent with the provisions of [that] Act.” That report is forthcoming and will be submitted to the Legislature once it has been finally approved by the Law Institute’s Council.

The Law Institute will continue its work with respect to the Acts of the 2024 Third Extraordinary Session and will communicate all technical, nonsubstantive changes made in accordance with R.S. 24:251 et seq., particularly with respect to updating the many cross-references and citations affected by these Acts, to the publishers and to legislative staff.