

2002 Legislative Sessions
Department of Revenue Enrolled Bills

2002 First Extraordinary Session			
Act No.	Bill No.	Description	Effective Date
Administrative			
150	SB 71	Requires the Dept. of Economic Development to issue a biennial report on certain state economic development programs based in part on tax data and information supplied by the Department of Revenue.	5/8/02
Alcohol and Tobacco Control			
144	HB 165	Increases certain permit fees for dealers in beverages of low alcoholic content.	6/16/02
Collections			
148	SB 28	Authorizes the state treasurer to establish a fee for payment of state charges by credit cards, debit cards, or similar payment devices.	4/24/02
Excise Taxes			
96	HB 116	Provides that tobacco dealers shall not affix stamps on cigarettes manufactured by a nonparticipant in the Master Settlement Agreement.	4/18/02
Income and Corporation Franchise Taxes			
1	HB 17	Provides definitions under the Louisiana Motion Picture Incentive Act until June 30, 2006.	7/1/02
4	HB 118	Provides for enterprise zone eligibility and extends the \$5000 tax credit provisions of R.S. 51:1787(A)(2)(c) until June 30, 2006.	4/17/02
6	SB 108	Extends the motion picture investor tax credit to feature length films and television pilots and to "base investments" between \$300,000 and \$1 million and provides a job credit for production companies.	7/1/02
8	HB 105	Provides for the Technology Commercialization Credit Program under which qualified taxpayers may be awarded credit for their investments in technology for taxable years beginning on or after January 1, 2003, until December 31, 2006.	7/1/02
9	HB 106	Provides for a research and development tax credit for qualifying taxpayers who increase their research activities in Louisiana for taxable years beginning on or after January 1, 2003 until December 31, 2006.	4/17/02
38	SB 55	Provides that steelworks and blast furnaces may receive 100 percent of the qualified recycling equipment credit under certain circumstances.	4/18/02
110	HB 166	Adds National Basketball Association team to the list of industries that qualify for benefits through Quality Jobs Program.	7/1/02
146	HB 170	Amends the definition of professional sports association or league to properly reflect the PGA tour to determine certain deposits made to the Sports Facility Assistance Fund.	4/23/02
Miscellaneous			
153	HB 144	Expands the quality jobs program to certain businesses and provides for rebates to certain employers based on the gross payroll of new direct jobs in the state.	5/1/02
162	SB 77	Creates a strategic plan to combat poverty and expands certain enterprise zones.	4/26/02
Sales Tax			

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Act No.	Bill No.	Description	Effective Date
2	HB 51	Dedicates the proceeds of the state hotel occupancy tax in Concordia Parish to the Concordia Parish Economic Development Fund.	7/1/02
3	HB 104	Provides a sales and use tax exclusion on capital expenditures for new research equipment purchased by biotechnology start-up companies.	7/1/02
5	SB 85	Excludes certain purchases by a motion picture company from the state sales and use tax, expands the definition of a motion picture, changes the sales tax refund to a sales tax exclusion, and reduces the expenditure requirement.	7/1/02
7	HB 30	Provides for a state sales and use tax exclusion for certain custom computer software to be phased in over a four-year period and allows political subdivisions to exempt sales of certain custom computer software.	7/1/02
71	HB 44	Dedicates a portion of the state sales tax on hotel occupancy in Lafourche Parish to the Lafourche Association for Retarded Citizens Training and Development Fund.	7/1/02
73	HB 46	Dedicates a portion of the revenues from one cent of the state sales tax on hotel occupancy levied in Orleans Parish.	7/1/02
98	HB 127	Requires state and local sales tax returns by any department, agency, board, commission, or other state entity to be filed annually.	4/18/02
99	HB 128	Provides compensation to dealers, manufacturers, wholesalers, jobbers, and suppliers who timely remit taxes.	4/18/02
154	HB 158	Dedication of a portion of the sales tax collected by the La. Tourism Promotion District for the purpose of promotion of the state=s tourism industry.	7/1/02
Sales Tax–Local			
11	SB 5	Provides for the allocation and use of state hotel occupancy tax proceeds credited to the Beauregard Parish Community Development Fund.	6/16/02
72	HB 45	Grants additional authority to Ernest N. Morial-New Orleans Exhibition Hall Authority to issue bonds to finance expansion projects and to provide for the levy and collection of an additional hotel occupancy tax and a food and beverage tax.	4/18/02
88	HB 77	Provides for the creation of a hospital sales tax district in Vermilion Parish.	4/18/02
2002 Regular Session			
Act No.	Bill No.	Description	Effective Date
Administrative			
43	HB 199	Provides for the ancillary expenses of state government.	7/1/02
Board of Tax Appeals			
5	HB 66	Appropriates funds to pay judgment against the state in “Trunkline Gas Company v. State of Louisiana.”	7/1/02
7	HB 78	Appropriates funds to pay claim against the state in “Cayuse Pipeline, Inc. v. State of Louisiana” recommended for payment by the Board of Tax Appeals.	7/1/02

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Act No.	Bill No.	Description	Effective Date
8	HB 83	Appropriates funds to pay the claim against the state entitled "Western Auto Supply Company v. State of Louisiana" recommended for payment by the Board of Tax Appeals.	7/1/02
9	HB 91	Appropriates funds to pay judgment against state in "Lafourche Realty Company, Inc. v. State of Louisiana"	7/1/02
18	HB 180	Appropriates funds to pay claim against the state entitled "The Foxboro Company v. Secretary, Dept. of Revenue, State of Louisiana."	7/1/02
Collections			
36	SB 49	Provides a method for the collection of amounts of exemptions granted under tax equalization and manufacturing exemption contracts whose terms have been violated.	6/25/02
47	SB 81	Suspends any exemption granted to the taxpayer under a tax incentive contract (with exceptions) if at any time during the contract there is a final, non-appealable judgment against the taxpayer for non-payment of taxes.	8/15/02
Controllers			
13	HB 1	Makes appropriations for regular operation of state government.	
26	HB 243	Provides for supplemental appropriations for the 2001-2002 Fiscal Year.	6/25/02
Excise Taxes			
14	HB 147	Provides for tax credit or refund for taxes on certain unsaleable beverages of low alcoholic content.	7/1/02
19	HB 157	Increases the tax on cigarettes.	7/1/02
21	HB 167	Extends the increase of the tax on cigarettes.	7/1/02
28	SB 13	Allows certain fire departments/districts to purchase dyed diesel fuel and pay taxes directly to the state.	7/1/02
Income and Corporation Franchise Taxes			
	SR 32	Provides for a committee study of the financial feasibility of continuing the Louisiana Capital Companies Tax Credit Program.	6/5/02
10	HB 143	Provides relative to the use of the net operating loss deduction after certain corporate reorganizations.	6/7/02
11	HB 145	Authorizes estates and trusts to participate in certain tax credits for all taxable periods beginning after December 31, 2002.	8/15/02
16	HB 149	Repeals certain provisions enacted by Act 690 of 1993 found unconstitutional in "Dow Hydrocarbons and Resources v. Kennedy."	6/7/02
17	HB 150	Provides for the treatment of Qualified Subchapter S Subsidiary corporations for state income tax purposes for taxable periods beginning after December 31, 2002.	8/15/02
24	HB 171	Limits the deductibility of excess itemized deductions through tax years ending before January 1, 2004.	8/15/02

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Act No.	Bill No.	Description	Effective Date
25	HB 238	Revises the individual income tax credit for child-care expenses for taxable periods beginning on or after January 1, 2003, and extends the suspension of the education tax credit for all years ending prior to January 1, 2006.	8/15/02
30	SB 38	Provides an individual income tax deduction for shareholders of banks organized as S corporations for taxable periods beginning on or after January 1, 2003.	8/15/02
32	SB 42	Authorizes a refundable credit against income tax and corporate franchise tax for the purchase by a taxpayer of specialty apparel items from a Private Sector/Prison Industry Enhancement (PIE) Program contractor that employs inmates to manufacture apparel for taxable periods beginning on or after January 1, 2003 until January 1, 2006.	1/1/03
38	SB 58	Excludes certain master loan agreement debt from borrowed capital for corporation franchise tax purposes.	6/25/02
51	HB 36	Revises the state individual income tax brackets and repeals the deduction for excess federal itemized deductions for taxable periods beginning after December 31, 2002.	Voter approval of Act 88
54	HB 55	Authorizes credit for amount paid for long-term nursing home care insurance premiums if and when a special fund is enacted by the legislature to finance the credit.	6/30/02
59	HB 98	Provides for a deduction from taxable capital for certain corporations owning at least 80 percent of the capital stock of a subsidiary insurance corporation for taxable years beginning after June 30, 2002, and before January 1, 2005.	7/1/02
60	HB 122	Provides for an income and franchise tax credit for the rehabilitation of historic structures located in a downtown development district until January 1, 2005. The credit cannot exceed 25% of the eligible costs and expenses.	7/1/02
65	HB 141	Provides for attribution of revenue of television and radio businesses for income and corporation franchise tax purposes for taxable periods beginning after December 31, 2001.	8/15/02
66	HB 153	Provides for a tax credit from income and corporation franchise taxes for certain low-income community investments until August 31, 2006.	9/1/02
68	HB 190	Allows the Secretary discretion to relieve publicly traded partnerships from making payments on composite returns for taxable years beginning after December 31, 2002.	8/15/02
78	HB 252	Creates a tax credit equal to the filing fee paid to the Louisiana State Bond Commission that is incurred by an economic development corporation in the preparation and issuance of bonds and makes various changes relative to economic development corporations.	6/25/02
84	HB 267	Provides for tax credits involving certified capital companies.	6/25/02
Miscellaneous			
88	HB 31	Constitutional amendment providing for a new limitation on individual income tax rates and prohibits the imposition of state sales and use taxes on certain items.	Voter approval
15	HB 148	Provides for an annual exclusion from the gift tax equal to that allowed by the Internal Revenue Service for gifts made after December 31, 2001.	8/15/02

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Act No.	Bill No.	Description	Effective Date
72	HB 225	With respect to individual income tax, provides a credit for dentists who practice in under-served areas and exempts certain dental devices from all sales and use tax.	6/25/02
Sales Tax			
2	HB 40	Extends the time period for the exemption of certain buses, trucks, and trailers used in interstate commerce from sales and use tax.	6/30/02
4	HB 54	Deletes the termination date for the exemption for purchases of boiler fuel.	6/30/02
20	HB 166	Extends the automobile rental tax levy from June 30, 2002, to June 30, 2012.	7/1/02
22	HB 169	Suspends certain exemptions from the state sales and use tax for the period July 1, 2002 through June 30, 2004, and reduces the rate of state sales tax on food for home consumption, electricity, water, natural gas, and steam.	7/1/02
27	SB 11	Provides for a state and political subdivision sales tax exemption for nonprofit literacy organizations.	7/1/02
31	SB 39	Exempts repairs and the materials used in the repairs on drilling rigs and equipment used for out of state exploration and production of minerals from state and local sales and use tax.	7/1/02
40	SB 62	Defines "foreign or interstate coastwise commerce" for purposes of the state and local sales tax exemption granted to certain purchases by owners and operators of ships and vessels operating in such commerce.	6/25/02
41	SB 70	Exempts certain shipbuilding materials, equipment, and machinery from state and local sales tax and defines "foreign or interstate coastwise commerce" for purposes of the exemption.	6/25/02
49	HB 26	Extends the effectiveness of the sales and use tax exemption for purchases of utilities by certain steelworks and blast furnaces.	7/1/02
58	HB 95	Excludes certain telephone directories from state taxes.	6/25/02
61	HB 124	Provides for a state and local sales and use tax exclusion and a tax credit for the purchase of certain digital television conversion equipment that is purchased pursuant to a federal mandate.	6/25/02
62	HB 130	Provides relative to the exemption for automobiles, trucks, and aircraft used as demonstrators.	6/25/02
67	HB 158	Provides for an exclusion from sales and use tax for certain costs of newspaper businesses that provide their newspapers to readers free of charge.	7/1/02
70	HB 205	Excludes purchases by blood banks and blood collection centers from state and local sales and use taxes.	7/1/02
71	HB 207	Excludes apheresis kits and leuko-reduction filters used by blood banks and blood collection centers from the definition of tangible personal property for state and local sales and use taxes.	6/25/02
85	SB 86	Provides a state and local sales tax exclusion for cellular telephones provided in connection with the sale or use of mobile telecommunications services.	6/27/02

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Sales Tax–Local			
6	HB 73	Authorizes tax authorities to exempt farm equipment from local sales and use taxes.	6/7/02
37	SB 57	Provides an exemption to sales and use taxes levied by the local taxing authorities on the sale, administration, or procurement of certain prescription drugs.	6/25/02
39	SB 60	Authorizes the governing body of any municipality with a population from 50,000 to 55,000 to levy any form of tax permitted for economic development purposes.	6/25/02
42	SB 71	Provides a local sales tax exemption for cancer and chemotherapy prescription drugs administered to patients by health-care professional in a physician's office.	7/1/02
44	SB 72	Authorizes the city of Shreveport to levy and collect an additional sales and use tax.	6/25/02
52	HB 53	Increases the hotel occupancy tax rate that West Baton Rouge Parish Tourist Commission is authorized to levy from three percent to four percent.	6/25/02
56	HB 82	Extends the exclusion for certain transactions related to manufactured homes to local sales and use taxes.	7/1/02
64	HB 135	Extends the time period for the exclusion for certain transactions involving motor vehicles that are sold for subsequent lease.	6/30/02
69	HB 197	Authorizes a municipality with a population in excess of 450,000 to tax trash dumped in violation of law or ordinance.	7/1/02
82	HB 262	Authorizes fire protection districts in parishes with populations between 99,000 and 103,000 to levy and collect sales and use taxes not to exceed one-half of one percent, subject to voter approval.	6/25/02
Severance Tax			
12	HB 146	Repeals the special severance tax rate for gas sold under certain written agreements.	6/7/02
74	HB 236	Suspends severance taxes on inactive wells from July 1, 2002 through June 30, 2006.	6/25/02