

**2008 Regular Legislative Session
Department of Revenue Enrolled Bills**

Act No.	Bill No.	Description	Effective Date
Administrative			
121	SB 336	Allows the Department of Revenue, at the secretary's discretion, to release relevant data to the Department of Culture, Recreation and Tourism to be used solely to determine the economic impact and viability of art, historical, or cultural districts in the state. Such information that is confidential with the Department of Revenue remains so with the Department of Culture, Recreation and Tourism.	August 15, 2008
511	HB 1287	Provides for supplemental appropriations for FY 2007-2008 for operating expenses of state government.	June 30, 2008
652	HB 1075	Changes the name of the Louisiana Tuition Opportunity Program for Students to the Louisiana Taylor Opportunity Program for Students.	July 1, 2008
735	HB 899	Requires inclusion of certain tax exemption information in state operating budget documents and requires such information be appended to the General Appropriation Bill.	August 15, 2008
748	HB 1156	Establishes the Grants for Grads Program and Grants for Grads Fund to provide for grants to La. college graduates for assistance in purchase of a home. Provides that only 100 applicants shall be selected for grants by random lottery administered by the La. Housing Finance Agency.	July 6, 2008
750	HB 1188	Provides that any return, statement, declaration, waiver, agreement, form, or other document required or permitted to be made or written, relative to matters subject to the jurisdiction of the Department of Revenue, shall be signed by the individual, person, or persons having the authority to sign such document, in accordance with forms or regulations prescribed by the secretary. Provides for a conclusive presumption of authority of person signing the return, agreement, form, or other document on behalf of a person or other legal entity.	July 6, 2008
766	SB 405	Creates the Louisiana Financial Literacy and Education Commission in the Department of Treasury to develop and implement a state strategy to promote financial literacy and improve the financial education of Louisiana's citizens.	August 15, 2008
801	HB 158	Provides for the revision of law relative to domicile.	January 1, 2009
826	HB 579	Provides that refunds of tax overpayments shall be paid not later than 30 days after a refund is ordered or determined by a final and non-appealable judgment either through administrative or court decision.	August 15, 2008

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	HCR 9	Urges and requests the Department of Economic Development to develop a process to annually review the effectiveness of tax deductions and tax credits to evaluate their fiscal impact; to make recommendations regarding whether such tax exemptions and credits are achieving intended goals; and to submit a written report of its findings to the legislature prior to the 2009 R.S.	July 1, 2008
	HCR 179	Urges and requests all state departments to review their recovery policies and programs as they affect the rebuilding efforts in all coastal Louisiana communities impacted by hurricanes Katrina and Rita and to make recommendations to the Louisiana Legislature as to practical alternatives to such policies to allow for the preservation of the unique culture of coastal Louisiana.	
	SCR 85	Requests the Department of Agriculture and Forestry to develop a strategic plan to implement an incentive program for the production of renewable fuels. Requires report to Senate and House committees on agriculture, forestry, aquaculture, and rural development by 3/1/09.	
	SCR 138 & SR 176	Requests the Senate Revenue and Fiscal Affairs Committee to study whether Louisiana should adopt a physical presence jurisdictional standard for purposes of levying corporate income and franchise tax and support the adoption by Congress of the Business Activity Simplification Act.	
Alcohol and Tobacco			
740	HB 1068	Allows certain enforcement personnel employed by the Department of Revenue, office of alcohol and tobacco control (ATC), as of June 30, 2007, or thereafter, who are members of the La. State Employees' Retirement System (LASERS), to retire with 25 years of service at any age, 10 years of service at age 60, or with 20 years of service at any age but at an actuarially reduced rate. Furthermore, reduces the amount of funds to be deposited in the Department of Revenue Alcohol and Tobacco Control Officers Fund to fund retirement benefits for such persons and provides for the abolition of such fund when the actuarially accrued liability resulting from such benefits has been fully satisfied.	August 15, 2008
844	SB 773	Adds the qualification that the applicant may be a commercial lessor or a noncommercial lessor licensed pursuant to the Charitable Raffles, Bingo and Keno Licensing Law exclusively for and for the sole purpose of conducting charitable gaming.	August 15, 2008

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Act No.	Bill No.	Description	Effective Date
Collection			
848	HB 1356	Provides that the effect of recordation of all liens, privileges, and judgments in favor of the state, state agencies, or its political subdivisions shall cease 10 years after the date of recordation. Provides that the judgment may be reinscribed by political subdivisions or municipalities as provided by law.	August 15, 2008
Charitable Gaming			
630	HB 280	Provides the types of displays electronic video bingo machines may have and creates exceptions.	July 1, 2008
Income Tax			
123	SB 697	Creates the Coastal Protection and Restoration Fund. Provides for donations by check-offs on individual income tax and for voluntary contributions to the fund.	June 6, 2008
396	SB 87	Provides a reduction of individual income tax rates in the two highest brackets to the same amounts as provided for prior to the enactment of the Stelly Plan.	June 22, 2008
Inheritance Tax			
822	HB 422	Repeals the obsolete statutes dealing with the inheritance tax.	January 1, 2010
	HCR 5 & SCR 27	Requests the La. State Law Institute to study the law regarding successions in light of the phase out of the inheritance tax provisions and to report its findings to the House of Representatives prior to the convening of the 2009 Regular Session.	
Legal			
371	HB 363	Provides for a five-year prescriptive period to set aside a document executed under an unauthorized or invalid power of attorney.	August 15, 2008
658	HB 1286	Provides for the conversion of a suspensive appeal when bond is not posted.	August 15, 2008
787	SB 308	Provides for a pre-trial hearing regarding the qualifications and admissibility of testimony of expert witnesses.	January 1, 2009
788	SB 346	Provides that in the parish of Vermilion, the Friday of the Cattle Festival in Abbeville shall be a legal holiday for the purpose of authorizing the clerk of court of the 15th JDC and the clerk of court of the City Court of Abbeville to close their offices on that day, unless there is an election that requires their office to remain open.	August 15, 2008

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Act No.	Bill No.	Description	Effective Date
828	HB 768	Provides that cancellation of a mortgage, whether legal, judicial, or conventional, shall allow any interested party to cancel the notice of seizure of property affected by the mortgage upon submitting a request to cancel evidencing that the mortgage has been canceled and upon submitting evidence that all costs due to the clerk of court and sheriff are paid in full.	August 15, 2008
848	HB 1356	Provides that the effect of recordation of all liens, privileges, and judgments in favor of the state, state agencies, or its political subdivisions shall cease 10 years after the date of recordation. Provides that the judgment may be reinscribed by political subdivisions or municipalities as provided by law.	August 15, 2008
856	SB 285	Provides that the application process to become a notary public shall be administered by the office of the secretary of state and provides procedures.	August 15, 2008
904	HB 781	Prohibits any person from unlawfully exercising notarial powers in this state, and provides for penalties, including fines, possible incarceration, and restitution, for the unlawful exercise of notarial powers.	July 10, 2008
Miscellaneous			
637	HB 605	Revises provisions relative to charitable trusts and charitable donations.	January 1, 2009
Sales Tax			
232	SB 188	Changes the termination date of the Louisiana Tax Free Shopping Program from July 1, 2009 to July 1, 2013.	July 1, 2007
250	HB 104	Dedicates the avails of 1.97¢ of the state sales tax collected on hotel/motel occupancy in Webster Parish to the Webster Parish Convention and Visitors Bureau.	July 1, 2008
456	SB 445	Authorizes taxpayers who have entered into tax exemption contracts with the Board of Commerce and Industry set forth above to qualify for a DP Number if they meet all requirements except for that of a manufacturer for resale, but only for the purchases which are exempt pursuant to the annual tax exemption contract "cap." Reduces the average annual purchase or lease requirement for any taxpayer to receive a DP Number from \$15 million to \$5 million.	August 15, 2008
463	SB 520	Prohibits an action to collect a tax applicable to movables which is purported to be due on a purchase between 9/1/05 and 12/31/06 of any manufactured home used solely as residential housing in certain parishes defined by population which were impacted by hurricanes Katrina and Rita, if the basis of such action is the date upon which the declaration of immovability is recorded in the conveyance or mortgage records.	July 1, 2008

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Act No.	Bill No.	Description	Effective Date
468	SB 569	Requires the secretary of the Department of Revenue to determine by the best means available and identify for the treasurer the tax, penalty and interest paid on purchases made on or after Sept. 1, 2005 through December 31, 2006 of manufactured homes used solely as residential housing for which a declaration of immovability as provided in R.S. 9:1149.9(A) is recorded in the conveyance records, and is located in certain parishes.	July 1, 2008
632	HB 388	Provides the criteria for things to be considered component parts of immovable property.	June 29, 2007
707	HB 607	Authorize an extension for remittance of taxes on the sale of a motor vehicle of 10 days from receipt of the title of the vehicle accepted in trade by the licensed vehicle dealer if the title of the vehicle is received by the dealer in excess of 30 days from the date of sale.	August 15, 2008
720	HB 416	Requires the Department of Revenue to rebate 80% of the total amount of a rebate request within 10 days of receipt and requires the department to audit a rebate request within three months of the date of filing the request.	July 9, 2008
880	SB 678	Creates the FEMA Mobile Home Reimbursement Fund and requires the commissioner of the office of motor vehicles to identify for the state treasurer certain state and local sales or use tax, penalty and interest paid on mobile or manufactured homes provided to Louisiana citizens by FEMA or the General Services Administration.	July 9, 2008
924	HB 1008	Requires the filing of a copy of the recorded act of immobilization with the secretary of the Department of Public Safety & Corrections and requires the department to maintain a public record of each such filing.	January 1, 2009
Local Sales Tax			
32	HB 353	Authorizes the Central Community School Board, subject to voter approval, to levy and collect an additional sales and use tax not to exceed 1%. Permits tax proceeds to be used for such lawful purposes as are determined by the school board.	May 31, 2008
99	HB 50	Authorizes the the city of Winnsboro, subject to voter approval, to levy and collect an additional sales and use tax not to exceed 1%.	July 1, 2008
100	HB 51	Authorizes the city of Winnsboro, subject to voter approval, to levy and collect a hotel occupancy tax within the city. Provides for the use of the tax revenues.	July 1, 2008
250	HB 104	Dedicates the avails of 1.97¢ of the state sales tax collected on hotel/motel occupancy in Webster Parish to the Webster Parish Convention and Visitors Bureau.	July 1, 2008
288	HB 597	Increases the maximum rate of the hotel occupancy tax that the Acadia Parish Convention and Visitors Bureau may levy.	June 17, 2008

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Act No.	Bill No.	Description	Effective Date
322	HB 1144	Dedicates the sales tax collections on hotel occupancy in Acadia Parish to the Acadia Parish Convention and Tourism Commission.	June 17, 2008
360	HB 604	Authorizes tourist commissions in certain parishes to levy additional hotel occupancy taxes.	June 22, 2008
582	HB 383	Requires a pharmacy or pharmacist to collect local sales and use taxes upon the sale of prescription drugs or pharmacist services and to remit such taxes to the levying authority. Further requires the health insurance issuer to reimburse the pharmacy or pharmacist the amount of such tax in cases where health insurance coverage for prescription drugs and pharmacist services exists, depending on the terms and conditions of the insured's agreement with its member or insured.	June 30, 2008
762	SB 329	Provides procedures for determining whether a law, rule, regulation, policy, or interpretation of local sales and use tax law, ordinance, rules, or regulations violates the requirement of uniformity of interpretation provided in La. R.S. 47:337.2(A) and (D), 337.4(C), 337.87(A), and 337.91. Allows a tax collector or taxpayer to seek uniformity of interpretation from any court of competent jurisdiction or through arbitration as provided.	July 6, 2008
837	HB 1057	Authorizes the city of Natchitoches to levy and collect an additional hotel occupancy tax within the city.	July 9, 2008
923	HB 665	Authorizes municipal governing authorities to create sales tax districts with the power to levy an additional 1% local sales and use tax.	July 15, 2008
Severance Tax			
901	HB 1381	Authorizes cooperative endeavor agreements between the Department of Agriculture and Forestry and the Department of Revenue for purposes of collecting information and certain taxes.	July 1, 2008
932	HB 420	Increases the maximum amount of the severance tax imposed and collected by the state on natural resources, other than sulphur, lignite, and timber, which is remitted to the parish governing authority where the severance occurs from \$850,000 to \$1,850,000, effective July 1, 2009, and then to \$2,850,000, effective July 1, 2010.	Proposed Constitutional Amendment on ballot November 4, 2008
Tax Increment Financing Districts			
903	HB 465	Authorizes Jefferson Parish to create a special district with tax increment financing authority.	July 10, 2008

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Act No.	Bill No.	Description	Effective Date
912	SB 811	Applicable to parishes with a population of not less than 185,000 persons and not more than 191,000 persons, according to the latest federal decennial census. Provides for the Parish Redevelopment Authority to provide for the utilization of appropriate private and public resources to eliminate and prevent the development or spread of slum, blighted, and distressed areas. Provides that the authority is a special district and political subdivision of the state.	July 14, 2008
914	HB 401	Creates the Gentilly Taxing District in the parish of Orleans as a special taxing district and political subdivision of the state to provide for cooperative economic development between the district, the city of New Orleans, and the owner or owners of businesses and property within the district in order to provide for renovation, restoration, and development within the district. Provides for district boundaries.	July 11, 2008