STATE OF LOUISIANA
OFFICE OF THE GOVERNOR
BATON ROUGE, LOUISIANA

PROCLAMATION NO. 10 JBE 2016

By virtue of the authority vested in me by Paragraph B of Section 2 of Article III of the Constitution of Louisiana, I, John Bel Edwards, Governor of the state of Louisiana, HEREBY CALL AND CONVENE THE LEGISLATURE OF LOUISIANA INTO EXTRAORDINARY SESSION to convene at the State Capitol, in the city of Baton Rouge, Louisiana, during twenty-five calendar days, beginning at 4:00 o'clock p.m. on the 14th day of February 2016, and ending no later than 6:00 o'clock p.m. on the 9th day of March, 2016. This extraordinary session is also called to address the necessary adjustments in appropriations as required by Paragraph F of Section 10 of Article VII of the Constitution of Louisiana. The power to legislate at such session shall be limited, under penalty of nullity, to the following specified enumerated objects:

ITEM NO. 1: To provide for reductions to the ordinary operating expenses of state government for the Fiscal Year 2015-2016.

ITEM NO. 2: To amend the Constitution relative to deductible items in computing state income taxes.

ITEM NO. 3: To legislate with regard to the rates and brackets for state income tax.

ITEM NO. 4: To legislate with regard to increasing the excise tax on cigarettes levied under R.S. 47:841(B).

ITEM NO. 5: To legislate with regard to the deduction for net operating loss, the computation of Louisiana net income, and the apportionment percent under the Louisiana corporation income tax.

ITEM NO. 6: To legislate with regard to the tax credit for investing in certain Louisiana based investments by insurance companies.

ITEM NO. 7: To legislate with regard to statutory dedications.

ITEM NO. 8: To legislate with regard to the Budget Stabilization Fund.

ITEM NO. 9: To legislate with regard to the imposition of an additional state tax on the sale, use, lease, or rental of tangible personal property and the sale of the following enumerated services:

a) furnishing of sleeping rooms, cottages or cabins by hotels;
b) the sale of admissions to places of amusement, to athletic entertainment other than that of schools, colleges, and universities, and recreational events, and the furnishing, for dues, fees, or other consideration of the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic, or recreational facilities;

c) the furnishing of storage or parking privileges by auto hotels and parking lots; the furnishing of printing or overprinting, lithographic, multilith, blue printing, photostating or other similar services of reproducing written or graphic matter;

d) the furnishing of laundry, cleaning, pressing and dyeing services, including by way of extension and not of limitation, the cleaning and renovation of clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for clothing, furs, and rugs;

e) the furnishing of cold storage space, except that space which is furnished pursuant to a bailment arrangement, and the furnishing of the service of preparing tangible personal property for cold storage where such service is incidental to the operation of storage facilities;

f) the furnishing of repairs to tangible personal property, including but not restricted to the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office appliances and equipment;

g) the furnishing of telecommunications services for compensation.

ITEM NO. 10: To legislate with regard to Act 125 of the 2015 Regular Session.

ITEM NO. 11: To legislate with regard to Act 126 of the 2015 Regular Session.

ITEM NO. 12: To legislate with regard to Act 123 of the 2015 Regular Session.

ITEM NO. 13: To legislative with regard to Act 109 of the 2015 Regular Session.

ITEM NO. 14: To repeal Act 140 of the 2015 Regular Session, relative to the Student Assessment for a Valuable Education (SAVE).

ITEM NO. 15: To legislate with regard to the exclusion for dividend income received from certain banking corporations and associations.

ITEM NO. 16: To legislate with regard to the exemption from taxation for the sale or use of natural gas, water, steam, electric
power or energy sold for non-residential use and consumption and any other exemptions provided in those portions of Chapter 2 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950 that provide exemptions for business utilities from the taxes imposed therein.

ITEM NO. 17: To legislate with regard to the deductibility of federal income taxes paid in computing state income taxes.

ITEM NO. 18: To legislate with regard to the deductibility of excess federal itemized personal deductions in computing state income taxes.

ITEM NO. 19: To legislate with regard to a reduction in the rates of tax imposed on the taxable income of individuals and corporations.

ITEM NO. 20: To legislate to increase the tax on beverages of high and low alcoholic content.

ITEM NO. 21: To legislate with regard to the payment of vendor’s compensation for state sales and use tax.

ITEM NO. 22: To legislate with regard to the discount provided to tobacco dealers.

ITEM NO. 23: To legislate with regard to the discount provided for reporting and remitting excise taxes on alcoholic beverages.

ITEM NO. 24: To legislate with regard to the state sales tax on interstate, international and intrastate telecommunications services.

ITEM NO. 25: To legislate with regard to the automobile rental tax.

ITEM NO. 26: To legislate with regard to tax credits eligible to be refunded from current collections of the tax.

ITEM NO. 27: To legislate with regard to the Enterprise Zone Program.

ITEM NO. 28: To legislate with regard to extending the corporation franchise tax to all entities taxed as corporations for federal income tax purposes.

ITEM NO. 29: To legislate with regard to the furnishing of sleeping rooms, cottages or cabins to include sales over the internet and sales at a residential location.

ITEM NO. 30: To legislate with regard to the imposition, collection and remittance of sales and use tax under R.S. 47:302 and to amend the definition of dealer.

ITEM NO. 31: To legislate with regard to the tax credits for ad valorem taxes paid on inventory, on vessels operating in Outer Continental Shelf Lands Act Waters and on public service properties by telephone companies.

ITEM NO. 32: To amend and reenact R.S. 51:2365.1(A) relative to the definition of qualified event or qualified major event.
ITEM NO. 33: To legislate with regard to state contracts.

ITEM NO. 34: To legislate with regard to the Deepwater Horizon Economic Damages Collection Fund.

ITEM NO. 35: To legislate with regard to requiring the advance collection of state sales tax.

ITEM NO. 36: To legislate with regard to exemptions and exclusions from state sales and use tax.

IN WITNESS WHEREOF, I have set my hand officially and caused to be affixed the Great Seal of the State of Louisiana, at the Capitol, in the City of Baton Rouge, on this 5th day of February, 2016.

GOVERNOR OF LOUISIANA

ATTEST BY
THE GOVERNOR

SECRETARY OF STATE