

BY REPRESENTATIVES LEGER, BROSSETT, BURFORD, HENRY BURNS, JEFFERSON, MORENO, AND PATRICK WILLIAMS AND SENATORS MORRELL AND THOMPSON

AN ACT

To amend and reenact R.S. 47:6019(A)(1)(a), (2)(a), and (3)(b)(i)(cc), (B)(1)(a), and (C), relative to tax credits for the rehabilitation of historic structures; to provide for income and corporation franchise tax credits for costs associated with the rehabilitation of historic structures; to provide with respect to definitions; to provide for certain notifications and requirements; to extend the taxable periods in which the tax credit shall be applicable; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6019(A)(1)(a), (2)(a), and (3)(b)(i)(cc), (B)(1)(a), and (C) are hereby amended and reenacted to read as follows:

§6019. Tax credit; rehabilitation of historic structures

A.(1)(a) There shall be a credit against income and corporation franchise tax for the amount of eligible costs and expenses incurred during the rehabilitation of a historic structure located in a downtown development or a cultural product district. The credit shall not exceed twenty-five percent of the eligible costs and expenses of the rehabilitation. No taxpayer, or any entity affiliated with such taxpayer, shall receive claim more than five million dollars of credit annually for any number of structures rehabilitated within a particular downtown development or cultural product district.

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(2)(a) In order to qualify for the credit, the historic structure located in the downtown development or cultural product district shall also be listed on the National Register of Historic Places or be certified by the state historic preservation office as contributing to the historical significance of the district.

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(3)

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(b)(i)

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(cc) Transferors and transferees shall submit to the state historic preservation office and to the Department of Revenue in writing a notification of any transfer or sale of tax credits within thirty days after the transfer or sale of such tax credits. The notification shall include the transferor's tax credit balance prior to transfer, the credit identification number assigned by the state historic preservation office, the remaining balance after transfer, all federal and Louisiana tax identification numbers for both transferor and transferee, the date of transfer, the amount transferred, and any other information required by the state historic preservation office or the Department of Revenue. Failure to comply with this notification provision will result in the disallowance of the tax credit until the parties are in full compliance.

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B.(1) Definitions. For purposes of this Section, the following words and phrases shall have the meanings ascribed to them in this Subsection:

(a) "Cultural product district" shall mean a district designated by a local governing authority in accordance with law for the purpose of revitalizing a community by creating a hub of cultural activity, including affordable artist housing and workspace. The Department of Culture, Recreation and Tourism shall develop standard criteria for cultural product districts. Such criteria shall include that the district must be geographically contiguous and distinguished by cultural resources that play a vital role in the life and cultural development of a community. The district shall focus on a cultural compound, a major art institution, art and entertainment businesses, an area with arts and cultural activities or cultural or artisan production and be engaged in the promotion, preservation, and educational aspects of the arts and culture of the locale and contribute to the public through interpretive and educational uses. The Department of Culture, Recreation and Tourism may determine whether or not a district complies with this definition.

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C. The provisions of this Section shall be effective for the taxable years ending prior to January 1, 2016 2018.

Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

Approved by the Governor, June 13, 2013.

A true copy:
Tom Schedler
Secretary of State

(Substitute for House Bill No. 447 by Representative Edwards)
BY REPRESENTATIVE EDWARDS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

AN ACT

To enact R.S. 42:31, relative to eligibility requirements for unclassified employment; to require certain unclassified employees to register motor vehicles with the Department of Public Safety and Corrections, public safety services; to require certain unclassified employees to obtain Louisiana driver's licenses; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 42:31 is hereby enacted to read as follows:

§31. Eligibility requirements for certain unclassified employees

A. Notwithstanding any other law to the contrary, any person hired or employed in an unclassified position as defined by the State Civil Service Commission, and whose annual salary or rate of compensation is equal to, or exceeds one hundred thousand dollars, shall, within thirty days of being hired or employed at such salary, provide proof to his public employer that he has been issued a Louisiana driver's license and that all vehicles registered in his name are registered in Louisiana. This requirement shall be deemed a qualification for the position for which the person was employed or hired, and for the duration of the person's employment in the event the person's salary is increased and the requirements of this Section are triggered.

B. All government agencies which hire or employ any person in an unclassified position as defined by the State Civil Service Commission, whose annual salary or rate of compensation is equal to, or exceeds one hundred thousand dollars, shall verify that such person has been issued a Louisiana driver's license and that all vehicles registered in his name are registered in Louisiana. The public employer shall verify the employee meets this requirement for the duration of this person's employment.

C. Any person hired or employed in an unclassified position who does not meet the requirements of this Section, or who no longer meets the requirements of this Section, shall be removed and terminated within thirty days of the public employer learning such person does not meet the requirements of this Section.

Section 2. This Act shall become effective on September 15, 2013.

Approved by the Governor, June 13, 2013.

A true copy:
Tom Schedler
Secretary of State
