

2020 Regular Session

SENATE BILL NO. 217

BY SENATOR CARTER

ROADS/HIGHWAYS. Provides relative to rebates to certain businesses domiciled in certain parishes for use of certain bridges and tunnels. (8/1/20)

1 AN ACT

2 To enact Chapter 5 of Subtitle VII of Title 47 of the Louisiana Revised Statutes of 1950, to  
3 be comprised of R.S. 47:6361, relative to rebates for tolls paid by qualified  
4 businesses; to authorize a rebate for certain qualified businesses; to provide for  
5 definitions, requirements, and limitations; to provide relative to the amount,  
6 approval, and issuance of rebates; to require the Department of Transportation and  
7 Development to develop and approve applications and issue receipts to businesses;  
8 to authorize the promulgation of rules and regulations; to require the Department of  
9 Revenue to issue rebates; and to provide for related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. Chapter 5 of Subtitle VII of Title 47 of the Louisiana Revised Statutes of  
12 1950, to be comprised of R.S. 47:6361 is hereby enacted to read as follows:

13 **CHAPTER 5. MISCELLANEOUS REBATES**

14 **§6361. Rebates; Judge Perez Bridge**

15 **A.(1) There shall be allowed an annual rebate for tolls paid by a qualified**  
16 **business for travel on the Judge Perez Bridge that carries northbound**  
17 **Louisiana Highway 23 over the Gulf Intracoastal Waterway.**

1            **B. The amount of the rebate shall be determined by the Department of**  
2            **Transportation and Development and shall not exceed the actual amount of the**  
3            **qualified business's toll fees paid during the calendar year. The rebate shall be**  
4            **paid annually.**

5            **C. For purposes of this Section, the term "qualified business" shall mean**  
6            **any business entity that meets all of the following requirements:**

7            **(1) Is authorized to do business in the state of Louisiana and is subject**  
8            **to the state income tax imposed by the provisions of Title 47 of the Louisiana**  
9            **Revised Statutes of 1950.**

10           **(2) Owns a minimum of five vehicles that are registered with the office**  
11           **of motor vehicles in a parish with a population of not less than twenty-three**  
12           **thousand persons and not more than twenty-three thousand three hundred**  
13           **persons.**

14           **(3) Is certified by the Department of Transportation and Development.**

15           **D.(1)(a) The Department of Transportation and Development shall**  
16           **promulgate rules and regulations in accordance with the provisions of the**  
17           **Administrative Procedure Act, as are necessary to implement the provisions of**  
18           **this Section.**

19           **(b) The Department of Transportation and Development shall develop**  
20           **and approve the application that shall be electronically submitted by the**  
21           **qualified business to the Department of Revenue.**

22           **(c) The Department of Transportation and Development shall certify and**  
23           **issue a receipt to the qualified business indicating the actual amount of the**  
24           **qualified business's toll fees on the Judge Perez Bridge for the calendar year.**

25           **(2)(a) The Department of Revenue shall provide a standardized format**  
26           **for the receipt to be issued by the Department of Transportation and**  
27           **Development to a qualified business. The qualified business shall provide a copy**  
28           **of the receipt to the Department of Revenue in a format provided by the**  
29           **secretary of the Department of Revenue when claiming the rebate.**

1                   **(b) The Department of Revenue may audit and verify toll fees claimed**  
 2                   **in a rebate request, including an audit of the entity that originally collected the**  
 3                   **toll fees from the qualified business, before making the rebate.**

4                   **E. Notwithstanding any provision of law to the contrary, the secretary**  
 5                   **of the Department of Revenue shall issue rebates authorized pursuant to the**  
 6                   **provisions of this Section as follows:**

7                   **(1) Rebates to entities taxed as a partnership for federal income purposes**  
 8                   **shall be paid out of current collections of individual income tax.**

9                   **(2) All other rebates shall be paid out of current collections of corporate**  
 10                   **income tax.**

The original instrument and the following digest, which constitutes no part  
 of the legislative instrument, were prepared by Curry J. Lann.

DIGEST

SB 217 Original

2020 Regular Session

Carter

Proposed law authorizes an annual rebate for tolls paid by a qualified business for travel on the Judge Perez Bridge, also known as the "Belle Chasse Bridge", that carries northbound La. Hwy. 23 over the Gulf Intracoastal Waterway.

Proposed law requires the Dept. of Transportation and Development (DOTD) to determine the amount of the annual rebate that does not exceed the actual amount of the qualified business's toll fees paid during the calendar year.

Proposed law defines "qualified business" as any business entity that meets all of the following requirements:

- (1) Is authorized to do business in the state of La. and subject to the state income tax imposed by present law.
- (2) Owns a minimum of five vehicles that are registered with the office of motor vehicles in a parish with a population of not less than 23,000 persons and not more than 23,300 persons.
- (3) Is certified by DOTD.

Proposed law requires DOTD to promulgate rules and regulations and develop and approve the application electronically submitted by the qualified business to the Dept. of Revenue (DOR).

Proposed law requires DOTD to certify and issue a receipt to the qualified business indicating the amount of the qualified business's toll fees for the calendar year.

Proposed law requires DOR to provide a standardized format for the receipt to be issued by DOTD to a qualified business.

Proposed law requires the qualified business to provide a copy of the receipt to DOR in a

format provided by the secretary of DOR.

Proposed law authorizes DOR to audit and verify toll fees claimed in a rebate request, including an audit of the entity that originally collected the toll fees from the qualified business, before making the rebate.

Proposed law requires the secretary of DOR to issue rebates as follows:

- (1) Requires rebates to entities taxed as a partnership for federal income purposes to be paid out of current collections of individual income tax.
- (2) Requires all other rebates to be paid out of current collections of corporate income tax.

Effective August 1, 2020.

(Adds R.S. 47:6361)