

2016 First Extraordinary Session

SENATE CONCURRENT RESOLUTION NO. 8

BY SENATOR MORRELL

LEGISLATIVE AUDITOR. Clarifies the intent of the Legislature that Act 108 of the 2015 Regular Session is to apply prospectively only.

1 A CONCURRENT RESOLUTION

2 To clarify that the intent of the Legislature was for Act 108 of the 2015 Regular Session to
3 apply prospectively only.

4 WHEREAS, Act 108 was enacted during the 2015 Regular Session without any
5 governing language as to whether restrictions should be applied retroactively or
6 prospectively; and

7 WHEREAS, the fiscal note for Act 108 of the 2015 Regular Session did not project
8 any savings indicating that retroactive application of restrictions was neither contemplated
9 nor budgeted, and it will interfere with established contractual rights and applications
10 previously approved; and

11 WHEREAS, retroactive application of restrictions in Act 108 of the 2015 Regular
12 Session will interfere with established contractual rights, applications previously approved
13 by the Louisiana Department of Revenue and private letter rulings previously issued by the
14 Louisiana Department of Revenue.

15 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
16 clarify and express intent for the restrictions in Act 108 of the 2015 Regular Session to apply
17 only to projects that did not receive part 2 approval from the Louisiana Division of Historic
18 Preservation on or before June 19, 2015, the effective date of the Act.

1 BE IT FURTHER RESOLVED that this expression of legislative intent shall become
2 effective upon adoption of this Resolution.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by James Benton.

DIGEST

SCR 8 Original

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Morrell

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apply prospectively only.