

STATE OF LOUISIANA
BOARD OF COMMERCE & INDUSTRY
NOTICE & AGENDA

LASALLE BUILDING
617 North 3rd Street, LaBelle Room, Baton Rouge, LA
Wednesday, April 26, 2023
9:30 a.m.

Board of Commerce & Industry in-person meeting.

AGENDA

- 1. Call to Order – Jerald Jones, Chairman**
- 2. Roll Call – Deborah Simmons**
- 3. Approval of Minutes from March 1, 2023 meeting**
- 4. Quality Jobs Program – Michaela Adegbe**
6 NEW Applications
 \$1,318,984,945 in investments
 526 new permanent jobs
 1000 construction jobs
1 Renewal Application
- 5. Restoration Tax Abatement Program – Frank Favaloro**
1 New Application
 \$454,010 in investments
 0 new permanent jobs
 50 construction jobs
2 Transfer of Ownership Requests
1 Special Request-Ash Brothers, LLC
- 6. Enterprise Zone Program – Joyce Metoyer**
9 NEW Applications
 \$28,234,103 in investments
 532 new permanent jobs
 750 construction jobs
2 Special Requests
- 7. Industrial Tax Exemption – Kristin Cheng/Hud Usie**
2 NEW Post-EO (2017 Rules) Applications
 \$156,782,354 in investments
 4 new permanent jobs
 150 construction jobs

15 NEW Post-EO (2018 Rules) Applications

\$1,235,269,033 in investments

85 new permanent jobs

1,974 construction jobs

4 Pre-EO Renewals

8 Pre-EO Late Renewals

1 Change in Name Only

1 Change in Location Only

4 Transfer of Contracts

2 Contract Cancellations

4 Special Requests

Post-EO (2017 Rules) Non-Compliance

Post-EO (2018 Rules) Non-Compliance

8. Other Business

9. Secretary Remarks – Secretary Don Pierson

10. Adjourn

REQUEST(S) FOR DETAILED BOARD PACKET

To readily access the detailed board packet, please click LEDBoardPacketRequest@la.gov.

In the email, please state which board packet is being requested, i.e., LEDC or Commerce & Industry. Upon submission of the request through this email, within twenty-four hours, or on the next business day, you will receive an email response containing the board packet link.

STATE OF LOUISIANA
Commerce and Industry Board

Wednesday, April 26, 2023

Quality Jobs Applications

Board Meeting - Application Summary

APPLICATION NUMBER	COMPANY	PARISH	ESTIMATED						
			INVESTMENT	SALES AND USE TAX OR PROJECT FACILITY EXPENSE REBATE	TEN YEAR PAYROLL REBATE	TEN YEAR NEW		CONSTRUCTION	
						JOBS	SALARIES	JOBS	SALARIES
20200371-QJ	Gulf Island Works, LLC	Terrebonne	\$500,000	\$7,500	\$913,769	30	\$15,229,483	0	\$0
20210440-QJ	Host Terminals, LLC	Plaquemines	\$14,000,000	\$210,000	\$2,830,016	73	\$47,166,940	0	\$0
20210050-QJ	IMTT	Orleans	\$1,734,945	\$0	\$3,215,152	60	\$53,585,871	0	\$0
20200525-QJ	L3Harris Autonomous Surface Vehicles LLC	Lafayette	\$2,250,000	\$100,000	\$3,347,267	93	\$55,787,780	0	\$0
20200458-QJ	Laship, LLC	Terrebonne	\$500,000	\$7,500	\$8,783,994	217	\$146,399,892	0	\$0
20210256-QJ	Methanex USA Services, LLC	Ascension	\$1,300,000,000	\$12,537,086	\$3,963,548	53	\$66,059,132	1000	\$230,000,000
TOTALS		6	\$1,318,984,945	\$12,862,086	\$23,053,746	526	\$384,229,098	1000	\$230,000,000

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, April 26, 2023
Quality Jobs Renewals
Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH
20180199-QJ	Citadel Completions LLC	Calcasieu
<hr/> TOTALS		1

STATE OF LOUISIANA
Board of Commerce and Industry
Wednesday, April 26, 2023
RESTORATION TAX ABATEMENT PROGRAM

NEW APPLICATIONS SUMMARY

APPLICATION NUMBER	COMPANY	PARISH	ESTIMATED					
			INVESTMENT	FIRST YEAR TAX EXEMPTION	NEW PERMANENT		CONSTRUCTION	
					JOBS	SALARIES	JOBS	SALARIES
20200060-RTA	Aura LLC	Orleans	\$454,010	\$6,600	0	\$0	50	\$333,145
TOTALS	1		\$454,010	\$6,600	0	\$0	50	\$333,145

STATE OF LOUISIANA
Board of Commerce and Industry
Wednesday, February 26, 2023
Restoration Tax Abatement Program

SPECIAL REQUESTS

Transfer of Ownership

Contract Number	Former Owner	New Owner	Parish
20130919-RTA	333 Commerce, LLC	Commerce on Laurel LLC	East Baton Rouge
20160702-RTA	Supreme Bright New Orleans II LLC	Summit NCI JV 182-183, LLC	Orleans

Total 2

RESTORATION TAX ABATEMENT PROGRAM

C & I Board Meeting
April 26, 2023

SPECIAL REQUEST: Ash Brothers, LLC - 20220448-RTA

On 10/6/2022 Ash Brothers, LLC (“Ash”) filed an advance for a Boat & RV Storage facility project, indicating “major renovation of several buildings”. On 10/31/2022 Ash timely filed one application and corresponding \$500 application fee. However, because the project included multiple structures and program rules require separate applications per structure, LED staff listed the project status as “information required” in Fastlane and advised Ash that additional applications should be filed, detailing investments and renovations per structure. [Likely 4 additional applications, at a minimum additional cost of \$500 per application]. Ash appealed this decision to LED and was denied. Representative Schexnayder, on behalf of Ash, now appeals this matter to BCI.

See attached and below pertinent project documents and authority:

Article VII, Part 2, Section 21 (H) of the Louisiana Constitution provides that:

“...the State Board of Commerce and Industry or its successor, with the approval of the governor and the local governing authority and in accordance with procedures and conditions provided by law, may enter into contracts granting to a property owner, who proposes the expansion, restoration, improvement, or development of an existing structure or structures in a downtown, historic, or economic development district established by a local governing authority or in accordance with law, the right for an initial term of five years after completion of the work to pay ad valorem taxes based upon the assessed valuation of the property for the year prior to the commencement of the expansion, restoration, improvement, or development.”

La. R.S. 4317 provides that:

“The owner of the project granted a limited exemption pursuant to the provisions of this Chapter shall file with the assessor of the parish in which the structure is located any report required by law on forms furnished by the assessor in order that the property granted the limited exemption may be separately listed on the assessment rolls.”

RTA Program rules provides that: “... A separate application must be filed for each structure being restored, renovated, improved or developed. **Exceptions to this Paragraph must be approved in advance by the authorized representative of the board, and approved by the board.**(LAC 13:I.905.C)

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, April 26, 2023
Enterprise Zone Applications
Board Meeting - Application Summary

Application Number	Company	Parish	Estimated							
									Construction	
			Investment	State	Local	ITC	New Jobs	5 Yr. Salaries	Jobs	Salaries
20180046-EZ	Hunt Forest Products, LLC	La Salle	\$4,800,000	\$0	\$0	\$43,200	7	\$1,320,000	0	\$0
20200405-EZ	Legacy Logistical Solutions, LLC	Jefferson	\$0	\$0	\$0	\$0	29	\$4,060,000	0	\$0
20200415-EZ	NOLA Logistics, LLC	Jefferson	\$0	\$0	\$0	\$0	127	\$12,042,000	0	\$0
20180165-EZ	Performance Contractors, Inc.	East Baton Rouge	\$500,000	\$0	\$0	\$7,500	114	\$35,550,000	0	\$0
20180491-EZ	Performance Contractors, Inc.	West Baton Rouge	\$4,520,000	\$0	\$0	\$67,800	6	\$1,800,000	20	\$900,000
20210016-EZ	Rich's of Gentilly, LLC	Orleans	\$3,750,000	\$0	\$0	\$56,250	3	\$300,000	30	\$1,500,000
20190367-EZ	Savoie's Sausage and Food Prod., Inc.	St. Landry	\$14,664,103	\$0	\$0	\$219,962	5	\$880,000	0	\$0
20200381-EZ	Second Line Logistics, LLC	Jefferson	\$0	\$0	\$0	\$0	80	\$10,388,000	0	\$0
20200280-EZ	Triad Electric & Controls, Inc.	East Baton Rouge	\$0	\$0	\$0	\$0	161	\$52,325,000	700	\$31,500,000
<i>Total 9</i>			\$28,234,103	\$0	\$0	\$394,712	532	\$118,665,000	750	\$33,900,000

- Act 423: Effective 6-21-2013 NAICS 44 and 45 with more than 100 employees nationwide including affiliates must be a grocery store or pharmacy and located in an EZ
- Act 126: Effective (Advance filed on or after...) 7-1-2015 NAICS 44, 45, 722 are excluded
- Act 18: Effective (Advances filed on or after...) 4-1-2016 NAICS 5613 and 721 are excluded. Act 18 has a limit of \$100,000 per net new job.
- Act 28: (Advances filed on or after 7-1-2020 through 12-31-2021) with NAICS codes 44, 45, 721, 722 with no more than fifty employees nationwide including affiliates are eligible to participate in the EZ Program.

ENTERPRISE ZONE PROGRAM

C & I Board Meeting

April 26, 2023

Contract 20190249 Cardiovascular Institute of the South in Terrebonne parish changed to Cardiovascular Institute of the South, LLC on January 23, 2023.

As a result, the Schedule 1 owners has changed from 44 to 1. Documentation is attached.

April 26, 2023

August 2019, East Baton Rouge Parish submitted Resolution #54412 requesting Census Tract/Block Group Swap of 36.01 / 3 to 36.01 / 1. This request was approved at the June 2020 Board Meeting. However, the swap was reversed, in error.

36.01 / 1 should be the existing Census Tract/Block Group and 36.01/3 should be the Proposed New Census Tract and Block Group. Therefore, correct swap should be from 36.01 / 1 to 36.01 / 3. Supporting documents are attached.

By Freiberg
Introduction 7/24/19
PH 8/14/19

RECEIVED

AUG 23 2019

ADOPTED
METROPOLITAN COUNCIL

AUG 14 2019

BUSINESS INCENTIVES

19-00834

RESOLUTION 54412 COUNCIL ADMINISTRATOR/TREASURER

REQUESTING THE DESIGNATION OF CENSUS TRACT 36.01, BLOCK GROUP 3 IN LIEU OF CENSUS TRACT 36.01, BLOCK GROUP 1, AS AN ENTERPRISE ZONE FOR PARTICIPATION IN THE ENTERPRISE ZONE PROGRAM.

WHEREAS, LA.R.S. 51:1784, pertaining to the Enterprise Zone Program, includes a provision that data from the most recent federal decennial census shall be applied in determining areas qualified for designation of enterprise zones; and

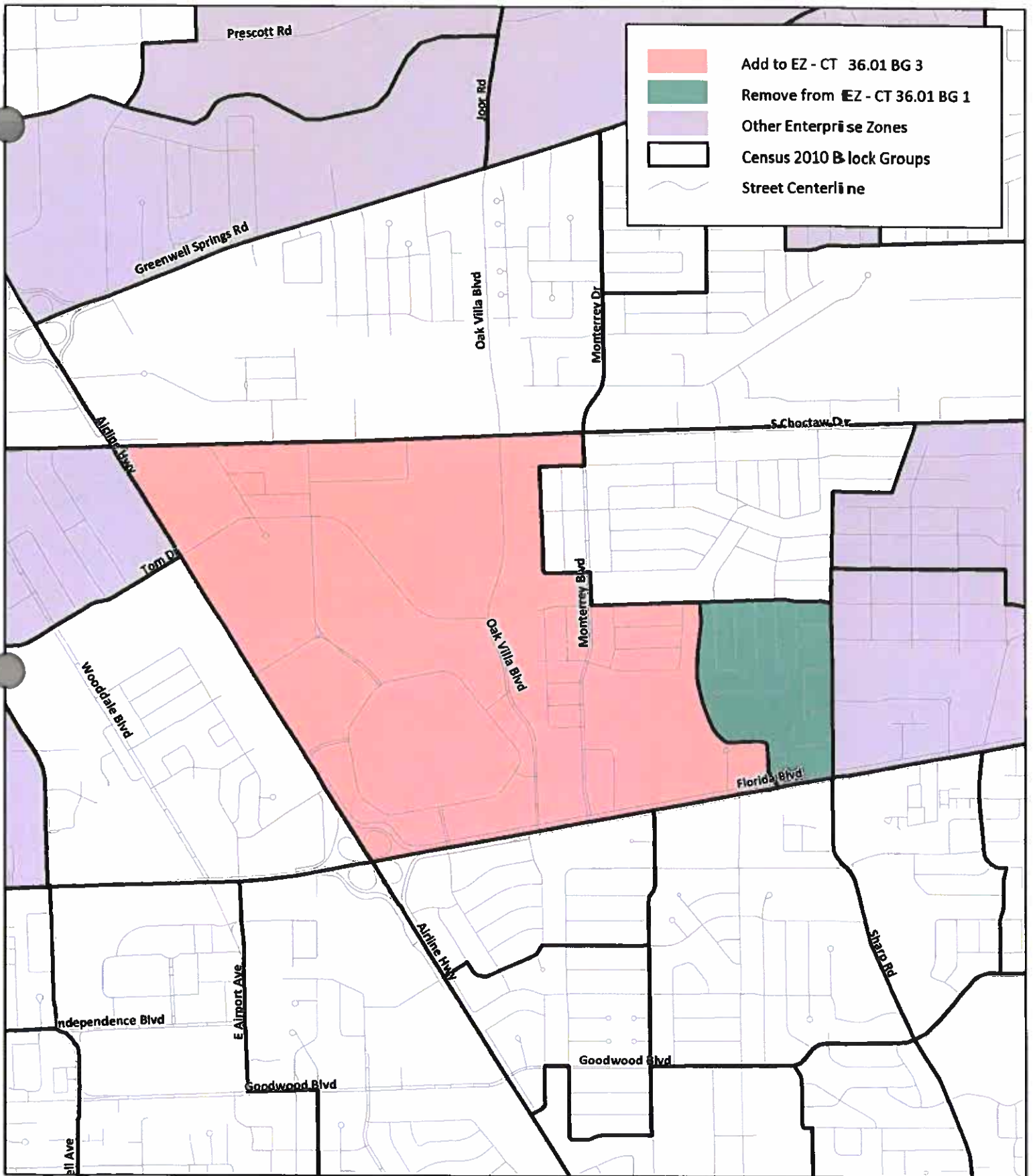
WHEREAS, the Louisiana Department of Economic Development designated certain areas within the City-Parish as enterprise zone eligible based on demographic and economic factors from the most recent federal decennial census; and

WHEREAS, the City-Parish wishes to designate Census Tract 36.01 Block group 3 in lieu of census tract block group 1 in east Baton Rouge Parish as an enterprise zone;

NOW, THEREFORE, BE IT RESOLVED by the Metropolitan Council of the Parish of East Baton Rouge and the City of Baton Rouge that:

Section 1. The City-Parish wishes to designate Census Tract 36.01 Block Group 3 in lieu of Census Tract 36.01 block group 1 as an Enterprise Zone.

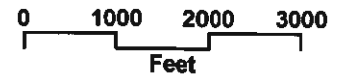
Section 2. If any provisions or items of this resolution or the application thereof is held invalid, such invalidity shall not affect other provisions, items or applications of this resolution which can be given effect without the invalid provisions, item or applications and to this end the provision for this resolution are hereby declared severable.



	Add to EZ - CT 36.01 BG 3
	Remove from EZ - CT 36.01 BG 1
	Other Enterprise Zones
	Census 2010 Block Groups
	Street Centerline



Enterprise Zone Designation Change
 Baton Rouge, LA



May 23, 2019

**STATE OF LOUISIANA
Commerce and Industry Board**

Wednesday, April 26, 2023

Industrial Tax Exemption Applications (2017 Rules)

Board Meeting - Post-EO Application Summary

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (TAX RELIEF) FIRST YEAR OF EXEMPTION (ESTIMATE)	NEW PERMANENT		CONSTRUCTION		NAICS	LATE
					JOBS	SALARIES	JOBS	SALARIES		
20180174-ITE	Air Liquide Large Industries U.S. LP	Ascension	\$133,689,629	\$2,049,462	4	\$400,000	150	\$40,200,000	325120	
20170067-L-ITE	WestRock CP LLC	Jackson	\$23,092,725	\$354,011	0	\$0	0	\$0	322121	
TOTALS		2	\$156,782,354	\$2,403,473	4	\$400,000	150	\$40,200,000		

* New/retained jobs associated with multiple applications/projects at the same site

**** §503. Advance Notification; Application**

H. If the application is submitted after the filing deadline, the term of exemption available under an initial contract and renewal thereof shall be reduced by one year for each year or portion thereof that the application is late, up to a maximum reduction up to the maximum remaining term. The board may impose any other penalty for late filing that it deems appropriate.

**STATE OF LOUISIANA
Commerce and Industry Board**

Wednesday, April 26, 2023

Industrial Tax Exemption Applications (2018 Rules)

Board Meeting - Post-EO Application Summary

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (80% TAX RELIEF) FIRST YEAR OF EXEMPTION (ESTIMATE)	AD VALOREM (20% TAXES COLLECTED) FIRST YEAR OF EXEMPTION (ESTIMATE)	NEW PERMANENT		CONSTRUCTION		NAICS	LATE
						JOBS	SALARIES	JOBS	SALARIES		
20230059-ITE	APF River Partners LLC	Jefferson	\$294,938,729	\$4,736,244	\$1,184,061	13	\$728,000	220	\$17,600,000	325311	
20200524-ITE	Alexander/Ryan Marine & Safety L.L.C. of Louisiana	Terrebonne	\$1,387,120	\$15,510	\$3,878	5	\$240,000	10	\$822,657	336611	
20220460-ITE	Asahi/America, Inc	St. James	\$7,062,512	\$90,962	\$22,741	2	\$80,000	100	\$3,011,096	326199	
20180496-ITE	Honeywell International Inc.	Ascension	\$38,421,669	\$493,519	\$123,380	4	\$260,000	100	\$10,148,000	325188	
20210227-ITE	Inferno Manufacturing Corporation	Caddo	\$43,760	\$824	\$206	0	\$0	0	\$0	334513	
20210227-A-ITE	Inferno Manufacturing Corporation	Caddo	\$40,495	\$763	\$191	0	\$0	0	\$0	334513	
20220235-A-ITE	LACC LLC US	Calcasieu	\$9,632,682	\$131,428	\$32,857	1	\$60,000	115	\$3,467,754	325110	
20200348-ITE	LaSalle BioEnergy LLC	La Salle	\$14,615,005	\$253,600	\$63,400	0	\$0	60	\$2,520,000	321219	
20210114-ITE	LaSalle BioEnergy LLC	La Salle	\$7,830,532	\$135,913	\$33,978	0	\$0	30	\$1,200,000	321219	
20220465-ITE	Louisiana Spirits, LLC	Jefferson Davis	\$9,952,680	\$112,386	\$28,097	3	\$99,000	50	\$2,170,530	312140	
20210538-ITE	Louisiana Sugar Refining, LLC	St. James	\$57,867,438	\$765,308	\$191,327	5	\$200,000	166	\$5,000,000	311314	
20230016-ITE	Mexichem Fluor, Inc.	Iberville	\$406,199,361	\$5,773,230	\$1,443,308	24	\$1,680,000	417	\$40,000,000	325120	
20230017-ITE	Mexichem Fluor, Inc.	Iberville	\$373,225,886	\$5,304,585	\$1,326,146	24	\$1,680,000	125	\$12,000,000	325120	
20180047-ITE	Stolthaven New Orleans, LLC	Plaquemines	\$4,992,121	\$42,515	\$10,629	2	\$143,416	256	\$2,031,070	325180	**
20200136-ITE	Stolthaven New Orleans LLC	Plaquemines	\$9,059,043	\$77,150	\$19,288	2	\$191,600	325	\$3,420,940	325180	**
TOTALS		15	\$1,235,269,033	\$17,933,937	\$4,483,484	85	\$5,362,016	1,974	\$103,392,047		

* New/retained jobs associated with multiple applications/projects at the same site

**** §503. Advance Notification; Application**

C. An application for tax exemption may be filed with the department on the prescribed form, subject to the following conditions:

6. If the application is submitted after the filing deadline, the term of exemption available under an initial contract and renewal thereof shall be reduced by one year for each year or portion thereof that the application is late, up to a maximum reduction up to the maximum remaining term. The board may impose any other penalty for late filing that it deems appropriate.

STATE OF LOUISIANA
Commerce and Industry Board
 Wednesday, April 26, 2023
Industrial Tax Exemption (Pre-EO) Renewals
 Board Meeting - Pre-EO Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (TAX RELIEF) FIRST YEAR OF RENEWAL WITH DEPRECIATION (ESTIMATE)	NUMBER OF FULL TIME EMPLOYEES (AS REPORTED BY COMPANY)		NAICS
					FIRST YEAR OF EXEMPTION	CURRENT	
20100198-C-ITE	Sabine Pass LNG, LP	Cameron	\$19,260,824	\$259,203	75	92	325120
20110659-D-ITE	Sabine Pass Liquefaction, LLC	Cameron	\$1,988,379,455	\$26,758,716	77	448 *	325120
20110659-E-ITE	Sabine Pass Liquefaction, LLC	Cameron	\$1,838,839,299	\$24,746,272	0	0 *	325120
20151505-PT-ITE	Triton West LLC	St. Charles	\$46,503,353	\$593,690	0	0	324110
TOTALS		4	\$3,892,982,931	\$52,357,881	152	540	

***New jobs associated with multiple applications/projects at the same site**

****§505. Miscellaneous Capital Additions**

A. Miscellaneous capital additions (MCA) is an accumulation of capital assets placed in service during the previous ad valorem tax year. An MCA must be part c is completed within an 18 month period, and may not exceed \$5,000,000.

**STATE OF LOUISIANA
Commerce and Industry Board**

Wednesday, April 26, 2023

Industrial Tax Exemption (Pre-EO) Late Renewals

Board Meeting - Pre-EO Late Renewal Summary

The term of the renewal contract may be reduced by one year for each calendar month, or portion thereof, that the renewal application is filed late. The board may impose any other penalty for late renewal submission that it deems appropriate.

Options of the Board:

- Approve the 5 year renewal
- Approve with a penalty
- Deny the request for renewal

The following contracts have filed for renewal after the original contract expiration date:

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (TAX RELIEF) FIRST YEAR OF RENEWAL WITH DEPRECIATION (ESTIMATE)	NUMBER OF FULL TIME EMPLOYEES (AS REPORTED BY COMPANY)		NAICS	INITIAL CONTRACT EXPIRATION DATE	LATE RENEWAL REQUEST DATE
					FIRST YEAR OF EXEMPTION	CURRENT			
20160660-ITE	Air Liquide Large Industries U.S. LP	St. Charles	\$7,056,167	\$90,354	11	10	325120	12/31/2022	2/28/2023
20131175-ITE	Dow Chemical Company	West Baton Rouge	\$650,289,859	\$7,469,587	1,358	1,427 *	325199	2/31/2022	3/9/2023
20131176-ITE	Dow Chemical Company	Iberville	\$607,655,812	\$6,880,061	0	0 *	325110	12/31/2022	3/9/2023
20141521-ITE	Dow Chemical Company	Iberville	\$4,719,573	\$53,436	0	0 *	325110	12/31/2022	3/9/2023
20161431-ITE	Dow Chemical Company	Iberville	\$1,006,811	\$11,399	0	0 *	325110	12/31/2022	3/9/2023
20161432-ITE	Dow Chemical Company	West Baton Rouge	\$9,061,302	\$104,083	0	0 *	325199	2/31/2022	3/9/2023
20141522-ITE	Union Carbide Corporation	St. Charles	\$3,448,214	\$44,139	1,005	830 *	325188	12/31/2022	3/9/2023
20161444-ITE	Union Carbide Corporation	St. Charles	\$29,662,925	\$379,702	0	0 *	325188	12/31/2022	3/9/2023
TOTALS		8	\$1,312,900,663	\$15,032,761	2,374	2,267			

***New jobs associated with multiple applications/projects at the same site**

CHANGE IN NAME ONLY

The following requests a CHANGE IN NAME ONLY on the referenced active contracts:

FORMER NAME	NEW NAME	PARISH
Plug Power, Inc. Contract(s): 20220171	Hidrogenii, LLC	Iberville

CHANGE IN LOCATION ONLY

The following requests a CHANGE IN LOCATION ONLY on the referenced active contracts:

COMPANY NAME AND CONTRACT NUMBER(S)	PREVIOUS LOCATION	PARISH(ES)
	NEW LOCATION	
Iris Solar, LLC Contract(s): 20180147	30.78184, -90.19536 Franklinton, LA 70438	Washington
	303 CC Road Franklinton, LA 70438	Washington

TRANSFER OF TAX EXEMPTION CONTRACT

The following companies request a TRANSFER OF TAX EXEMPTION CONTRACT on the referenced active contracts:

FORMER OWNER	NEW OWNER	PARISH
Orion Instruments LLC Contract(s): 20130525, 20140269, 20150639, and 20160763	Ametek Magnetrol USA, LLC	East Baton Rouge

CANCELLATION OF CONTRACT

Staff requests cancellation of the following contracts:

COMPANY NAME AND CONTRACT NUMBER(S)		PARISH
Avant Organics, LLC Contract(s): 20210035	Company requests cancellation.	Rapides
K&B Machine Works, LLC Contract(s): 20170624	Company requests cancellation.	Terrebonne

SPECIAL REQUESTS

● **Citadel Completions LLC (Contracts #20180199-ITE, #20180199-A-ITE, and #20180199-B-ITE):**

Citadel Completions LLC is requesting to amend their existing Exhibit A agreement for Contract #20180199-ITE to include two additional years to the project, in order to cover the “A” and “B” contract phases (#20180199-A & #20180199-B) which were not accounted for when filing the “front-end” Application in 2018.

● **Weyerhaeuser NR Company (Contract #20200065-ITE):**

Weyerhaeuser NR Company is requesting to amend their existing Exhibit A agreement for Contract #20200065-ITE to add an additional year to the project in order to account for an additional year of assets coming into service (e.g. Phase Contract). There were unforeseen supply chain delays encountered during the project period that were not accounted for when filing the “front-end” Application in 2021.

STATE OF LOUISIANA
Commerce and Industry Board
 Wednesday, April 26, 2023
Industrial Tax Exemption Applications (2017 Rules)
 Board Meeting - Post-EO Non-Compliance Summary

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (TAX RELIEF) FIRST YEAR OF EXEMPTION (ESTIMATE)	CONTRACT REPORTING PERIOD	EXHIBIT A JOB CREATION/RETENTION REQUIREMENTS		ACTUAL JOB CREATION/RETENTION		LOCAL RECOMMENDATION (IF APPLICABLE)				LATE FILINGS**	
						JOBS	SALARIES	JOBS	SALARIES	PARISH/POLICE JURY	SCHOOL BOARD	SHERIFF	MUNICIPALITY	COMPLIANCE DUE DATE	COMPLIANCE RECEIVED DATE
20180076-ITE	Kerotest Manufacturing Corp.	Avoyelles	\$6,335,316	\$59,213	2021	185	\$634,890	0	\$0	NR	NR	NR	TE		
20180075-ITE	LAPCO Manufacturing Inc	St. Mary	\$596,258	\$8,277	2019	7	\$175,000	11	\$302,131	NR	DB	NR	NR	9/20/2021	6/22/2022
20180075-ITE	LAPCO Manufacturing Inc	St. Mary	\$596,258	\$8,277	2020	7	\$175,000	2	\$75,934	NR	DB	NR	NR	9/20/2021	6/22/2022
20180075-ITE	LAPCO Manufacturing Inc	St. Mary	\$596,258	\$8,277	2021	7	\$175,000	7	\$116,685	NR	DB	NR	NR	4/30/2022	6/22/2022
20170239-ITE	LaSalle BioEnergy LLC	La Salle	\$31,780,939	\$593,414	2019	37	\$1,742,300	19	\$1,398,278	NR	NR	NR	N/A	8/23/2020	6/22/2021
20170239-ITE	LaSalle BioEnergy LLC	La Salle	\$31,780,939	\$593,414	2020	37	\$1,742,300	26	\$1,675,171	NR	NR	NR	N/A		
20170239-ITE	LaSalle BioEnergy LLC	La Salle	\$31,780,939	\$593,414	2021	37	\$1,742,300	19	\$1,505,563	NR	NR	NR	N/A		
20170070-ITE	Mauser USA, LLC	Ascension	\$9,003,109	\$105,242	2021	28	\$1,750,993	24	\$1,548,317	RP	RP	RP	N/A		
20170234-ITE	Talon Industrial LLC	Ascension	\$2,958,567	\$47,884	2021	0	\$0	0	\$0 *	RP	RP	RP	N/A		
20180142-A-ITE	Taminco US, LLC	Iberville	\$5,616,805	\$99,476	2021	5	\$0	0	\$0	DB	TNA	TNA	NR		

TOTALS 10

Local Governmental Entity (LGE) Recommendation Key	
NE (No Exemption)	LGE did not grant exemption
DB (Defer to Board)	LGE defers any decision or action to the Board
DP (Default Payment)	LGE and company agreed to a payment amount in lieu of further consideration by the Board
RT (Reduce Term)	LGE recommends reducing the term of the contract
RP (Reduce Annual Percentage)	LGE recommends reducing the annual percentage of the contract
RTP (Reduce Term and Percentage)	LGE recommends reducing both the term and annual percentage of the contract
TNA (Take No Action)	LGE recommends the Board take no action regarding the non-compliance
TE (Terminate Exemption)	LGE recommends terminating the exemption contract
NR (No Response)	LGE did not respond within the 60-day deadline
N/A (Not Applicable)	Company site is not located within city limits

* Talon Industrial LLC is a real-estate holding company. These contracts cover one project at the same site and share an Exhibit A agreement outlining the Required Annual Jobs and Payroll to be created and maintained by Mauser, USA LLC.

** Company failed to timely submit Annual Compliance as required per Section 7.02 of Exhibit A.

*** Company failed to submit Annual Compliance

**STATE OF LOUISIANA
Commerce and Industry Board**

Wednesday, April 26, 2023

Industrial Tax Exemption Applications (2018 Rules)

Board Meeting - Post-EO Non-Compliance Summary

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (80% TAX RELIEF) FIRST YEAR OF EXEMPTION (ESTIMATE)	AD VALOREM (20% TAXES COLLECTED) FIRST YEAR OF EXEMPTION (ESTIMATE)	CONTRACT REPORTING PERIOD	EXHIBIT A JOB CREATION/RETENTION REQUIREMENTS		ACTUAL JOB CREATION/RETENTION		LOCAL RECOMMENDATION (IF APPLICABLE)				LATE FILINGS**	
							JOBS	SALARIES	JOBS	SALARIES	PARISH/ POLICE JURY	SCHOOL BOARD	SHERIFF	MUNICIPALITY	COMPLIANCE DUE DATE	COMPLIANCE RECEIVED DATE
20190355-A-ITE	CF Industries Nitrogen, LLC	Ascension	\$3,419,022	\$44,503	\$11,126	2021	7	\$700,000	7	\$876,446	TNA	TNA	TNA	N/A	9/20/2022	11/10/2022
20170416-ITE	Cornerstone Chemical Company	Jefferson	\$19,299,532	\$281,248	\$70,312	2021	8	\$838,450	0	\$0	TNA	TNA	TNA	N/A		
20180149-ITE	Diversified Foods & Seasonings, LLC	St. Tammany	\$15,550,020	\$346,143	\$86,536	2021	44	\$1,245,200	0	\$92,394	NR	NR	NR	N/A		
20180149-A-ITE	Diversified Foods & Seasonings, LLC	St. Tammany	\$6,146,982	\$104,922	\$26,231	2021	44	\$1,245,200	0	\$92,394	NR	NR	NR	N/A		
20180108-ITE	Gator Millworks, Inc.	Livingston	\$6,932,196	\$99,824	\$24,956	2021	5	\$250,000	0	\$126,318	NR	NR	NR	N/A		
20200220-ITE	Gravois Aluminum Boats, LLC	St. Mary	\$1,057,276	\$16,619	\$4,155	2021	2	\$72,800	0	\$0	NR	DB	NR	NR	4/30/2022	6/29/2022
20190147-ITE	LaSalle Bioenergy LLC	La Salle	\$9,588,545	\$179,037	\$44,759	2021	2	\$133,748	0	\$0	NR	NR	NR	N/A	4/30/2022	7/8/2022
TOTALS						7										

Local Governmental Entity (LGE) Recommendation Key	
DB (Defer to Board)	LGE defers any decision or action to the Board
DP (Default Payment)	LGE and company agreed to a payment amount in lieu of further consideration by the Board
RT (Reduce Term)	LGE recommends reducing the term of the contract
RP (Reduce Annual Percentage)	LGE recommends reducing the annual percentage of the contract
RTP (Reduce Term and Percentage)	LGE recommends reducing both the term and annual percentage of the contract
TNA (Take No Action)	LGE recommends the Board take no action regarding the non-compliance
TE (Terminate Exemption)	LGE recommends terminating the exemption contract
NR (No Response)	LGE did not respond within the 60-day deadline
N/A (Not Applicable)	Company site is not located within city limits
N/A* (Denied at time of Application)	LGE denied initial exemption

** Company failed to timely submit Annual Compliance as required per Section 7.02 of Exhibit A.

*** Company failed to submit Annual Compliance