

STATE OF LOUISIANA  
BOARD OF COMMERCE & INDUSTRY  
NOTICE & AGENDA

**LASALLE BUILDING**  
**617 North 3rd Street, LaBelle Room, Baton Rouge, LA**  
**Monday, June 28, 2021**  
**10:30 a.m.**

Board of Commerce & Industry in-person meeting.

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**AGENDA**

- 1. Call to Order – Jerald Jones, Chairman**
- 2. Roll Call – Deborah Simmons**
- 3. Approval of Minutes from April 28, 2021 meeting**
- 4. Quality Jobs Program – Michaela Adegbe**
  - 1 NEW Application**
    - \$4,412,516 in investments
    - 23 new permanent jobs
    - 93 construction jobs
  - 1 Renewal**
  - 1 Late Renewal**
- 5. Restoration Tax Abatement Program – Becky Lambert**
  - 2 NEW Applications**
    - \$47,039,556 in investments
    - 8 new permanent jobs
    - 356 construction jobs
  - 2 Renewals**
- 6. Enterprise Zone Program – Joyce Metoyer**
  - 13 NEW Applications**
    - \$169,538,580 in investments
    - 341 permanent jobs
    - 855 constructions jobs
  - 12 Contract Terminations**
  - 3 Contract Amendments**

**7. Industrial Tax Exemption – Kristin Cheng/Hud Usie**

**4 NEW Pre-EO Applications**

\$4,091,115,920 in investments

31 new permanent jobs

365 construction jobs

**1 NEW Post-EO (2017 Rules) Applications**

\$6,816,072 in investments

0 new permanent jobs

0 construction jobs

**19 NEW Post-EO (2018 Rules) Applications**

\$1,244,252,390 in investments

451 new permanent jobs

2,190 construction jobs

**10 Renewals**

**1 Late Renewal**

**6 Contract Cancellations**

**ITEP Appeal**

**8. Other Business**

**Election of Vice Chair**

**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](mailto: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**  
Monday, June 28, 2021  
**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
20180340-QJ	Alliance Safety Council	East Baton Rouge	\$4,412,516	\$66,188	\$904,357	23	\$15,072,622	93	\$399,536
<b>TOTALS</b>		<b>1</b>	<b>\$4,412,516</b>	<b>\$66,188</b>	<b>\$904,357</b>	<b>23</b>	<b>\$15,072,622</b>	<b>0</b>	<b>\$399,536</b>

**STATE OF LOUISIANA**  
**Commerce and Industry Board**

Monday, June 28, 2021

**Quality Jobs Renewals**

Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH
20161534-QJ	Cabot Corporation	St. Mary
<hr/> TOTALS		1

**STATE OF LOUISIANA**  
**Commerce and Industry Board**

Monday, June 28, 2021

**Quality Jobs Late Renewals**

Board Meeting - Renewal Summary

An application to renew a contract shall be filed within 60 days of the initial contract expiring. The board may approve a request for renewal filed more than 60 days but less than five years after expiration of the initial contract, and may impose a penalty for the late filing of the renewal request.

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	Contract Effective Date	Renewal Due Date	Late Renewal Request Date
20151116-QJ	Louisiana Roots, LLC	Orleans	09/14/15	11/13/20	05/27/21
TOTALS					1

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Monday, June 28, 2021  
**Restoration Tax Abatement Applications**  
Board Meeting - Application Summary

APPLICATION NUMBER	COMPANY	PARISH	ESTIMATED					
			INVESTMENT	FIRST YEAR TAX EXEMPTION	NEW PERMANENT		CONSTRUCTION	
					JOBS	SALARIES	JOBS	SALARIES
20200374-RTA	La Hermana Mayor, LLC	East Baton Rouge	\$46,739,556	\$879,676	7	\$286,200	352	\$19,410,567
20200399-RTA	Mercantile Holdings, LLC	East Baton Rouge	\$300,000	\$5,216	1	\$30,000	4	\$168,000
<b>TOTALS</b>		<b>2</b>	<b>\$47,039,556</b>	<b>\$884,892</b>	<b>8</b>	<b>\$316,200</b>	<b>356</b>	<b>\$19,578,567</b>

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Monday, June 28, 2021  
**Restoration Tax Abatement Renewals**  
Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH
20151346-RTA	Community First Bank	Iberia
20151347-RTA	Community First Bank	Iberia
<hr/> Total	2	

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
**Monday, June 28, 2021**  
**Enterprise Zone Applications**  
**Board Meeting - Application Summary**

Application Number	Company	Parish	Estimated							Construction	
			Investment	State	Local	ITC	New Jobs	5 Yr. Salaries	Jobs	Salaries	
20180385-EZ	Benny's Car Wash, LLC	East Baton Rouge	\$5,382,087	\$0	\$0	\$80,731	11	\$1,100,000	30	\$1,260,000	
20180149-EZ	Diversified Foods & Seasonings, LLC	St. Tammany	\$30,169,900	\$0	\$0	\$209,052	36	\$4,770,000	150	\$4,500,000	
20141332-EZ	Enlink Midstream Operating, LP	Ascension	\$25,000,000	\$0	\$0	\$375,000	5	\$1,785,000	0	\$0	
20180525-EZ	Enmon Enterprises	Tangipahoa	\$5,775,621	\$75,148	\$0	\$0	10	\$1,546,671	75	\$2,000,000	
20160639-EZ	Excel Contractors, Inc.	East Baton Rouge	\$0	\$0	\$0	\$0	22	\$3,720,000	0	\$0	
20151284-EZ	Excel Group Services, Inc.	Ascension	\$0	\$0	\$0	\$0	12	\$2,320,000	0	\$0	
20151825-EZ	Excel Maintenance Services, Inc.	East Baton Rouge	\$0	\$0	\$0	\$0	128	\$25,240,000	0	\$0	
20190168-EZ	Fabricated Steel Products	East Baton Rouge	\$2,766,635	\$0	\$0	\$41,657	5	\$880,000	10	\$300,000	
20180227-EZ	Lafayette General Health System, Inc.	Vermilion	\$6,000,000	\$90,000	\$0	\$0	7	\$1,400,000	50	\$2,000,000	
20200222-EZ	Leading Health Care of La., Inc.	Lafayette	\$1,500,000	\$16,750	\$0	\$0	71	\$8,919,642	0	\$0	
20170468-EZ	Noble Plastics, Inc.	St. Landry	\$167,544	\$0	\$0	\$1,508	8	\$1,440,000	0	\$0	
20180173-EZ	Our Lady of Lourdes Reg. Med. Ctr.	Lafayette	\$9,388,000	\$0	\$0	\$140,820	10	\$2,000,000	40	\$2,000,000	
20170401-EZ	Westlake Management Services, Inc.	Calcasieu	\$83,388,793	\$0	\$0	\$750,499	16	\$8,284,000	500	\$21,000,000	
		13	\$169,538,580	\$181,898	\$0	\$1,599,267	341	\$63,405,313	855	\$33,060,000	

●Act 423: Effective 6-21-2013 NAICS 44 and 45 (type) 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



# Enterprise Zone Program

C & I Board Meeting

June 28, 2021

Special Request Summary

## Contract Termination Request

In accordance with Section §717.D of the Enterprise Zone Program rules, a business may submit a request to terminate their Enterprise Zone contract if: 1. the contract has been in effect for at least 30 months; 2. the business has met all of the requirements of the program, which includes timely filing of all program forms, documents, and appropriate fees. **AUTHORITY NOTE:** Promulgated in accordance with R.S. 51:1786(5). **HISTORICAL NOTE:** Promulgated by the Department of Economic Development, Office of Business Development, LR 29:2301 (November 2003), amended LR 37:2373 (August 2011).

The following contracts were previously approved by the Board of Commerce & Industry, and the contract holders listed below have submitted a request to terminate their Enterprise Zone contract. The Contractee understands Board decision is final and contract cannot be reinstated or reactivated.

Project No.	Company Name	Parish	Existing Contract Period	Requested Termination Date	Reason for Termination
20151388-EZ	Elmwood Hospitality, LLC	Orleans	3/1/2017-2/28/2022	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20160850-EZ	Halliburton Energy Services, Inc.	Iberia	03/15/2018-03/14/2023	12/31/2020	Program requirements have been met, no additional jobs are anticipated
20150157-EZ	Metairie Hotel Ventures, LLC	Orleans	11/15/2015-11/14/2020	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20161505-EZ	Optimal Field Services, LLC	Ascension	6/21/2016 - 6/20/2021	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20151391-EZ	SLC Hospitality, LLC	Calcasieu	03/15/2017-03/14/2022	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20160725-EZ	Turner Industrial Maintenance, LLC	East Baton Rouge	08/01/2016-07/31/2021	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20160720-EZ	Turner Industries Group, LLC	West Baton Rouge	09/01/2016-08/31/2021	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20160723-EZ	Turner Industries Group, LLC	East Baton Rouge	07/01/2016-06/30/2021	06/30/2019	Program requirements have been met, no additional jobs are anticipated

**Enterprise Zone Program**  
**Contract Termination Request Cont'd**

C & I Board Meeting  
June 28, 2021  
Special Request Summary

**Contract (s) for Termination**

<b>Project No.</b>	<b>Company Name</b>	<b>Parish</b>	<b>Existing Contract Period</b>	<b>Requested Termination Date</b>	<b>Reason for Termination</b>
20160724-EZ	Turner Industries Group, LLC	West Baton Rouge	09/01/2016-08/31/2021	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20160726-EZ	Turner Specialty Services, LLC	East Baton Rouge	06/01/2016-05/31/2021	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20160893-EZ	Weatherford USLP	Lafayette	9/13/2016-9/12/2021	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20160721-EZ	Turner Industries Group, LLC	Calcasieu	3/4/2016 -3/3/2021	12/31/2019	Program requirements have been met, no additional jobs are anticipated

**Enterprise Zone Program**

C &amp; I Board Meeting

June 28, 2021

Special Request Summary

**Request to add owner to an existing contract:**

Contract Number	Contract Name	Current Owner	New Owner	Parish
20160984	Gator Millworks, Inc.	no owners listed on application	Chad Foster	Livingston

**Request to add affiliates to an existing contract:**

Contract Number	Contract Name	Current Owner	New LLC Member	Parish
20150258	Equilon Enterprises, LLC	TMR Company; Shell Oil Products Company, LLC; Shell Oil Company	Shell Oil Products Company, LLC; Shell Oil Company; Shell Chemical, LP	St. Charles

**Request to add owner and affiliate of an existing contract:**

Contract Number	Contract Name	Current Owner and Affiliate	New Owner and Affiliate	Parish
20190007	Edward Via Virginia College of Osteopathic Medicine	Edward Via College of Osteopathic Medicine	Harvey W. Peters Research Foundation	Ouachita

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Monday, June 28, 2021  
**Industrial Tax Exemption Applications**  
Board Meeting - Pre-EO Application Summary

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (TAX RELIEF) FIRST YEAR OF EXEMPTION (ESTIMATE)	NEW PERMANENT		CONSTRUCTION		NAICS	LATE
					JOB	SALARIES	JOB	SALARIES		
<b>Advance Notification Filed (Advance Filed Prior to 6/24/2016)</b>										
20150156-D-PT-ITE	Louisiana Integrated Polyethylene JV LLC	Calcasieu	\$1,255,791,803	\$22,270,840	0	0 *	0	0	325180	
20141610-B-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$418,581	\$7,048	0	0	5	\$351,801	324110	
20150156-D-ITE	Sasol USA Corporation	Calcasieu	\$2,740,736,748	\$48,605,596	2	\$257,944 *	0	\$0	325180	
20141117-C-ITE	YCI Methanol One, LLC	St. James	\$94,168,788	\$1,539,518	29	\$2,900,000	360	\$18,000,000	325199	
<b>TOTALS</b>		<b>4</b>	<b>\$4,091,115,920</b>	<b>\$72,423,002</b>	<b>31</b>	<b>\$3,157,944</b>	<b>365</b>	<b>\$18,351,801</b>		

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

\*\* §503. Advance Notification; Application

E. 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 of five years. The board may impose any other penalty for late filing that it deems appropriate.

**STATE OF LOUISIANA  
Commerce and Industry Board**

Monday, June 28, 2021

**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		
20170067-J-ITE	WestRock CP LLC	Jackson	\$6,816,072	\$106,944	0	\$0	0	\$0	322121	
<b>TOTALS</b>		<b>1</b>	<b>\$6,816,072</b>	<b>\$106,944</b>	<b>0</b>	<b>\$0</b>	<b>0</b>	<b>\$0</b>		

\* **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**

Monday, June 28, 2021

**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		
20210225-ITE	BASF Corporation	Ascension	\$19,564,664	\$239,002	\$59,751	0	\$0	58	\$4,560,148	325100	
20210138-ITE	Bayou Galion Solar Project, LLC	Morehouse	\$98,904,518	\$1,177,597	\$294,399	0	\$0 ***	150	\$10,579,799	221114	
20190465-ITE	Bollinger Quick Repair, LLC	Jefferson	\$4,944,270	\$73,446	\$18,362	2	\$90,000	0	\$0	336611	
20200422-ITE	Bueche PV1, LLC	West Baton Rouge	\$240,281,211	\$3,253,023	\$813,256	10	\$600,000	436	\$41,757,000	221114	
20210277-ITE	Chalmette Refining LLC	St. Bernard	\$550,000,000	\$9,092,160	\$2,273,040	20	\$1,400,000	600	\$27,000,000	324110	
20210262-ITE	Delta Biofuel, LLC	Iberia	\$70,000,000	\$645,288	\$161,322	126	\$7,812,000	200	\$6,000,000	321999	
20200219-ITE	Graphic Packaging International LLC	Ouachita	\$5,501,607	\$62,408	\$15,602	0	\$0	32	\$3,796,948	322130	
20210184-ITE	Ingevity South Carolina, LLC	Beauregard	\$4,657,450	\$58,667	\$14,667	8	\$600,000	20	\$1,800,000	325211	
20200021-ITE	International Mezzo Technologies	East Baton Rouge	\$387,654	\$5,391	\$1,348	2	\$100,000	0	\$0	332410	
20200058-ITE	Kitchen MAJGEK LLC - Ren's Kitchen	Lafayette	\$2,296,960	\$24,339	\$6,085	110	\$2,288,000	50	\$0	311991	
20210121-ITE	LACC LLC	Calcasieu	\$72,500,000	\$998,760	\$249,690	3	\$240,000	125	\$10,000,000	325110	
20180377-ITE	Louisiana Sugar Refining, LLC	St. James	\$2,795,217	\$36,763	\$9,191	3	\$125,000	20	\$350,000	311312	
20200092-ITE	Metalplate Galvanizing L.P.	Jefferson Davis	\$885,670	\$10,722	\$2,681	28	\$3,001,152	24	\$207,768	332812	
20190509-ITE	Peppers Unlimited of Louisiana, Inc.	St. Martin	\$269,532	\$2,931	\$733	1	\$26,000	0	\$0	311941	
20210197-ITE	Pod Pack International, LLC	East Baton Rouge	\$5,400,000	\$71,973	\$17,993	10	\$349,440	10	\$300,000	311920	
20180499-A-ITE	Procter & Gamble Manufacturing	Rapides	\$27,490,430	\$451,745	\$112,936	0	\$0	176	\$15,600,000	325611	
20190485-ITE	Stuller, Inc.	Lafayette	\$2,513,568	\$31,550	\$7,888	0	\$0	0	\$0	339896	
20190057-A-ITE	Stupp Bros., Inc. dba Stupp Corporation	East Baton Rouge	\$489,322	\$5,732	\$1,433	128	\$8,400,000	64	\$3,840,000	331210	
20210148-ITE	Weyerhaeuser NR Company	Livingston	\$135,370,317	\$1,447,379	\$361,845	0	\$0	225	\$25,000,000	321113	
<b>TOTALS</b>		<b>19</b>	<b>\$1,244,252,390</b>	<b>\$17,688,876</b>	<b>\$4,422,219</b>	<b>451</b>	<b>\$25,031,592</b>	<b>2,190</b>	<b>\$150,791,663</b>		

\* 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.

\*\*\* **Bayou Galion Solar Project, LLC:** 3 New Contract Jobs and \$177,457 New Contract Job Payroll will be created and fulfilled by a Qualified Contractor

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Monday, June 28, 2021  
**Industrial Tax Exemption Renewals**  
Board Meeting - 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	
20141484-ITE	Alliance Compressors, LLC	Natchitoches	\$12,634,302	\$137,239	461	517	333912
20160707-ITE	ChampionX LLC	St. John the Baptist	\$393,890	\$5,419	197	274 *	325199
20160762-ITE	ChampionX LLC	St. John the Baptist	\$1,186,803	\$16,326	0	0 *	325199
20160768-ITE	ChampionX LLC	St. John the Baptist	\$482,838	\$6,642	0	0 *	325199
20151305-ITE	Entergy New Orleans, Inc. - A B Patterson Solar Plant	Orleans	\$6,364,263	\$100,317	0	0	221114
20160661-ITE	Nalco Production LLC	West Baton Rouge	\$394,527	\$4,874	12	12	325100
20160707-PT-ITE	Nalco Production LLC	St. John the Baptist	\$3,826,331	\$52,637	197	189 *	325199
20160762-PT-ITE	Nalco Production LLC	St. John the Baptist	\$3,052,898	\$41,997	0	0 *	325199
20160768-PT-ITE	Nalco Production LLC	St. John the Baptist	\$2,211,244	\$30,419	0	0 *	325199
20150059-ITE	PBF Holding Company, LLC	St. Bernard	\$14,991,633	\$234,829	499	612	324110
<b>TOTALS</b>		<b>10</b>	<b>\$45,538,729</b>	<b>\$630,699</b>	<b>1,366</b>	<b>1,604</b>	

\*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 of a project that is completed within an 18 month period, and may not exceed \$5,000,000.**

**STATE OF LOUISIANA**  
**Commerce and Industry Board**

Monday, June 28, 2021

**Industrial Tax Exemption Late Renewals**

Board Meeting - 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			
20150005-ITE	Gulf Island, LLC	Terrebonne	\$485,706	\$4,622	469	252	332312	12/31/2020	3/26/2021
<b>TOTALS</b>		1	\$485,706	\$4,622	469	252			

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



**CANCELLATION OF CONTRACT**

Staff requests cancellation of the following contracts:

COMPANY NAME AND CONTRACT NUMBER(S)		PARISH
<b>Calumet Branded Products, LLC</b> Contract(s): 20170161	Company requests cancellation.	Caddo
<b>Georgia-Pacific Wood Products South LLC</b> Contract(s): 20120368, 20130719, 20140920, 20150703, and 20161077	LED was notified by the company of the facility being idled since July 2020 and no manufacturing is currently taking place.	Beauregard

**APPEAL**

**Sommer Brothers Enterprises (Contract #20141045):** LED received a request from Sommer Brothers Enterprises appealing the decision to deny their request for late renewal of tax exemption contract by the Board of Commerce and Industry at the February 24, 2021 meeting due to no company representative being present.

However, upon investigation post-meeting, LED discovered that the settings in place for the mechanism established for accepting written comments blocked external emails from reaching LED staff and Sommer Bros. did timely submit a letter for written comment explaining the late renewal and why they would not have a representative present at the meeting.

Furthermore, when the Renewal Application was received on 10/26/20 the company provided a statement from the Lafayette Parish Assessor’s Office verifying taxes had not been paid on the assets associated with this contract since expiration. However, upon notification of the denial of the late renewal request in February 2021, Sommer Bros. stated that taxes had been paid on assets prior to 1/1/21.

This item was deferred by the Board at the April 28, 2021 meeting to give the company time to reach an agreement concerning the taxes paid.

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			
20141045-ITE	Sommer Brothers Enterprises	Lafayette	\$1,307,164	\$11,794	3	3	521120	12/31/2019	10/26/2020
<b>TOTALS</b>		<b>1</b>	<b>\$1,307,164</b>	<b>\$11,794</b>	<b>3</b>	<b>3</b>			

**§517. Assessed Property**

A. The board shall not consider for tax exemption any manufacturing establishment or addition thereto once such establishment or addition has been in operation for a period of six months, unless the assessor of the parish in which the establishment or addition is located certifies in writing that said establishment or addition is not on the taxable rolls. If the establishment or addition is on the taxable rolls the board shall consider granting tax exemption only if the assessor agrees in writing to remove the establishment or addition from the taxable rolls should the tax exemption be granted.

B. The board shall not consider for tax exemption any property listed on an application on which ad valorem property taxes have been paid.