

BOARD OF COMMERCE AND INDUSTRY MEETING

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BOARD OF COMMERCE AND INDUSTRY MEETING,
TAKEN AT THE LASALLE BUILDING, 617 NORTH 3RD
STREET, LABELLE ROOM, BATON ROUGE, LOUISIANA ON
JUNE 24, 2016 COMMENCING AT 1:39 P.M.

REPORTED BY:

RACHEL TORRES-REGIS, CCR, RPR
CERTIFIED COURT REPORTER



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1 APPEARANCES OF BOARD MEMBERS:

2

3 Robert Adley

4 Robert Barham

5 Millie Atkins

6 Glenn Brasseaux

7 Yvette Cola

8 Major Coleman

9 Ricky Fabra

10 Manuel Fajardo

11 Jerry Jones

12 Heather Malone

13 Senator Ward

14 Charles Miller

15 Jan Moller

16 Senator Chabert

17 Don Pierson

18 Scott Richard

19 Daniel Shexnaydre

20 Ronnie Slone

21 Bobby Williams

22 Steven Windham

23 Woodrow Wilson

24 Mike Huval

25



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1 APPEARANCES OF STAFF MEMBERS:

2

3 Melissa Sorrell

4 Brenda Guess

5 Eric Burton

6 Becky Lambert

7 Joyce Metoyer

8 Kristin Cheng

9 Danielle Clapinski, Esq.

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1 MR. WINDHAM:
2 Call the C&I Board meeting to
3 order. I would like to welcome
4 all of the visitors that we have
5 attending this meeting as well as
6 the board members and thank the
7 board members for their service.
8 With that, we'll ask Melissa to
9 call the role.

10 MS. SORRELL:
11 Robert Adley for Governor
12 Edwards. Can you hear me? Can you
13 hear me? Okay. Robert Adley for
14 Governor Edwards.

15 MR. ADLEY:
16 Here.

17 MS. SORRELL:
18 Robert Barham for Lieutenant
19 Governor Nungesser.

20 MR. BARHAM:
21 Here.

22 MS. SORRELL:
23 Representative Abramson.
24 Millie Atkins.

25 MS. ATKINS:



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1 Here.
2 MS. SORRELL:
3 Mayor Brasseaux.
4 MR. BRASSEAUX:
5 Here.
6 MS. SORRELL:
7 Representative Carmody.
8 Yvette Cola. Major Coleman.
9 MR. COLEMAN:
10 Here.
11 MS. SORRELL:
12 Ricky Fabra.
13 MR. FABRA:
14 Here.
15 MS. SORRELL:
16 Manuel "Manny" Fajardo.
17 MR. FAJARDO:
18 Here.
19 MS. SORRELL:
20 Jerry Jones.
21 MR. JONES:
22 Here.
23 MS. SORRELL:
24 Heather Malone.
25 MS. MALONE:



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1 Here.
2 MS. SORRELL:
3 Senator Ward for Senator
4 Martiny.
5 MR. WARD:
6 Here.
7 MS. SORRELL:
8 Charles Miller.
9 MR. MILLER:
10 Here.
11 MS. SORRELL:
12 Jan Moller.
13 MR. MOLLER:
14 Here.
15 MS. SORRELL:
16 Senator Chabert for Senator
17 Morrell.
18 MR. CHABERT:
19 Here.
20 MS. SORRELL:
21 Secretary Pierson.
22 MR. PIERSON:
23 Here.
24 MS. SORRELL:
25 Scott Richard.



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1 MR. RICHARD:
2 Here.
3 MS. SORRELL:
4 Daniel Shexnaydre.
5 MR. SHEXNAYDRE:
6 Here.
7 MS. SORRELL:
8 Ronnie Slone.
9 MR. SLONE:
10 Here.
11 MS. SORRELL:
12 Bobby Williams.
13 MR. WILLIAMS:
14 Here.
15 MS. SORRELL:
16 Steven Windham.
17 MR. WINDHAM:
18 Here.
19 MS. SORRELL:
20 Dr. Wilson.
21 MR. WILSON:
22 Here.
23 MS. SORRELL:
24 We have a quorum.
25 MR. WINDHAM:



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1 Thank you, Melissa. We're
2 going to ask again this time as
3 you make motions and seconds if
4 you could just state your name
5 for our court reporter to make it
6 a lot easier on her, and I still
7 don't quite have everyone's names
8 down.

9 With that, I would like to
10 get -- has everyone had a chance
11 to read the minutes? Can I get a
12 motion to approve them. Mr.
13 Slone. Seconded by Dr. Wilson.

14 Well, this is a very
15 momentous occasion for us here at
16 the C&I Board. We have never had
17 a sitting Governor appear before
18 us, so I would like to give the
19 Governor of Louisiana a welcome.

20 (Appause by all attendants.)

21 So, Governor, I would like to
22 ask you to address the audience
23 as well as the Board.

24 GOVERNOR EDWARDS:

25 Well, thank you, and part of



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1 what I'm doing here today is
2 precisely because no Governor has
3 ever been here. I believe this
4 program has been on auto pilot
5 for too long and it's time to do
6 something about it. The
7 industrial tax exemption in the
8 State of Louisiana is unusually
9 generous, and that's a quote from
10 the tax foundation, and it is a
11 program that I believe has not
12 been watched carefully over the
13 years. It's been on autopilot
14 and I believe it's time that we
15 -- we insist upon some changes,
16 and so that's what I'm doing here
17 today and I'm happy to be with
18 the Board of Commerce and
19 Industry to talk about this
20 particular program, and I'm glad
21 to see so much interest from the
22 public as well. I suspect that's
23 a first here, too.

24 Look, the fact of the matter
25 is the aggregate value of ad



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1 valorem taxes that are being
2 exempted because of the
3 Industrial Tax Exemption Program
4 is now greater than the homestead
5 exemption in the State of
6 Louisiana. You-all see these
7 books in front of me. Those are
8 ITEP applications. There's only
9 two pages per application, and
10 those are all before you right
11 now for approval. Louisiana is
12 the only state that controls
13 industrial tax exemptions at the
14 state level, but the taxes that
15 are being foregone are the
16 locales and yet we do not have a
17 procedure in front of us that
18 requires the input of the locals
19 before this Board Act.

20 Further, the industrial tax
21 exemption is not tied to job
22 creation. Now, it's justified
23 because you can allow us to make
24 this investment in our
25 manufacturing facility and you



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1 can afford to forgo the ad
2 valorem taxes that we would
3 otherwise pay because we are
4 going to be creating jobs in your
5 local area and that's going to
6 benefit the economy and all of
7 the sales tax collections and the
8 people moving here, but the
9 rationale for this program,
10 absent job creation, really isn't
11 there. So I have decided, based
12 upon the constitution with vest
13 with me the discretion to either
14 approve ITEP exemptions or not to
15 tie my approval to a few things
16 that I believe will greatly
17 improve the program overall. It
18 will remain extremely generous
19 but it will also be competitive,
20 and we are going to make sure
21 that we tie it to job creation
22 and local governmental official
23 input.

24 I would also invite your
25 attention, and I understand that



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1 many of you are new and some of
2 you are not, on occasion you just
3 ought to open the constitution
4 and read it and look at what the
5 constitution says with respect to
6 the industrial tax exemption. The
7 State Board of Commerce and
8 Industry are a successor with the
9 approval of the Governor may
10 enter into contracts for the
11 exemption from ad valorem taxes
12 of a new manufacturing
13 establishment. A new
14 manufacturing establishment or an
15 addition to an existing
16 manufacturing establishment on
17 such terms and conditions as this
18 Board, with the approval of the
19 Governor, deems in the best
20 interest of the state. Now, we
21 all know what the new
22 manufacturing establishment is
23 but the word "addition" has been
24 stressed beyond any reasonable
25 understanding of that term. There

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1 are ITEP applications before you
2 that deal with maintenance simply
3 replacing a piece of worn out
4 equipment. And if you will look
5 at these applications, many of
6 them reveal zero temporary
7 construction jobs and zero
8 permanent jobs, but the
9 industrial tax exemption would
10 remove from them the burden of
11 paying hundreds of thousands of
12 dollars in ad valorem taxes, so
13 it's just too generous and it's
14 time we bring it in, we can form
15 it with the constitution and we
16 make sure we give locals some
17 input and we tie it to jobs, and
18 so I'm here to tell you that --
19 and, by the way, you may go up to
20 100 percent and you may do it for
21 as long as ten years. This
22 program has been autopilot,
23 everything has been one hundred
24 percent and everything has been
25 ten years. We need to do better.

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1 We need to be more competitive,
2 and so I'm here to announce that
3 I will be signing an executive
4 order to let everyone, including
5 you-all know, the industry,
6 especially you, but also
7 manufacturers, the conditions
8 upon which I will or will not
9 consent to an industrial tax
10 exemption going forward and when
11 that will be in place, and so I
12 wanted to come here and share my
13 thoughts with you.

14 And just a couple of other
15 items. This program has become
16 an entitlement program, not an
17 incentive. If we reduced the
18 exemption by 30 percent, we would
19 still be, in many categories, the
20 most generous state in the nation
21 with respect to the industrial
22 tax exemption. These exemptions
23 will cost local governments over
24 \$7 billion over the next five
25 years. So I've asked Richard



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1 House, an attorney working with
2 the Department of Economic
3 Development, over the last
4 several weeks to come up with an
5 Executive Order, and they will do
6 the things that I mentioned. I
7 believe Richard is with us today
8 as well as Don, the executive --
9 the Secretary of the Department
10 of Economic Development, and so I
11 wanted the announcement to come
12 as to what is in the Executive
13 Order, when it will trigger so
14 that we know which application it
15 applies to, which it does not,
16 and certainly while I'm here, Mr.
17 Chairman, if there are questions
18 from the members for me, I am
19 happy to answer those questions.

20 MR. WINDHAM:

21 Thank you, Governor. Does
22 anyone have any questions?

23 MR. ADLEY:

24 Governor, in talking with
25 some of the members of the Board,



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1 the only question that was asked
2 that I would like to just make
3 totally clear for them, the
4 effective date of the Executive
5 Order is going to be today at
6 this moment, is that -- am I
7 interpreting that correct?

8 GOVERNOR EDWARDS:

9 Well, I haven't signed it
10 yet. It can't be effective
11 before I sign it, but it will be
12 very, very soon.

13 MR. ADLEY:

14 Okay. So what we do today,
15 we will be taking action that is
16 vested in the Board knowing that
17 at whatever action we take that's
18 what your position is as we move
19 forward. The only question --
20 the question people have asked is
21 that these that have been placed
22 before us, I think it is our
23 obligation now to at least
24 determine these applications what
25 is attached to jobs, what is



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1 constitutionally correct, but the
2 Board itself still has that
3 obligation to do their due
4 diligence. Is that what I --
5 would that be a fair statement?

6 GOVERNOR EDWARDS:

7 Yeah. I think the
8 constitution always requires that
9 we honor it and it's always this
10 Board's job to make sure that
11 these applications, if they are
12 going to be granted, are
13 consistent with the law and best
14 interest of the state, and so I
15 would -- I would certainly --
16 because the Executive Order will
17 not affect the applications
18 before you with respect to those
19 that had advanced notification,
20 that doesn't mean that you're
21 obligated to approve them. You
22 do whatever you would normally
23 do. And this is a new Board, and
24 if this Board chooses to do
25 something that it hasn't normally



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1 done in the past, so long as it's
2 consistent with the constitution
3 in what this Board believes is in
4 the best interest of the state
5 then you are not just permitted
6 to do that, you are obligated to
7 do that.

8 MR. WINDHAM:

9 All right. Thank you.

10 Representative Abramson, I
11 believe, No. 4.

12 MR. ABRAMSON:

13 I had a question that I
14 wanted to ask you. Thank you for
15 answering.

16 MR. WINDHAM:

17 Governor, would it be
18 appropriate for Richard to read
19 the Executive Order or --

20 GOVERNOR EDWARDS:

21 Well, either read it or I
22 suspect he could go through each
23 section of it and explain what it
24 means and then allow himself to
25 answer any questions.



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1 MR. HOUSE:

2 The Executive Order provides
3 that it sets forth the terms and
4 conditions under which the
5 Governor determines the contracts
6 with the industrial tax exemption
7 program are in the best interest
8 of the State of Louisiana in
9 accordance with the Louisiana
10 constitution. Now, for all
11 pending contractual applications
12 for which no advance notification
13 is required presently under the
14 rules of the Board of Commerce
15 and Industry except for such
16 contracts that may provide for
17 new jobs with completed
18 manufacturing plants or
19 establishments, this order is
20 effective immediately upon
21 signature of the Governor. For
22 all contracts for which advanced
23 notifications is required under
24 the rules of the Board of
25 Commerce and Industry, this order



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1 is effective for advanced
2 notifications filed after the
3 date of the issuance of this
4 order. In the future, only
5 contracts that are accompanied by
6 advanced notification will be
7 considered by the Governor.
8 Applications for miscellaneous
9 capital additions, applications
10 for tax exemption for maintenance
11 capital requires environmental
12 capital upgrade and new
13 replacements for existing
14 machinery will not be approved or
15 issued contracts by the Governor.
16 The Governor will not approve
17 contracts unless the Board of
18 Commerce and Industry
19 specifically determines that the
20 establishment meets the
21 constitutional definition of
22 manufacturing. Exemption
23 contracts for new manufacturing
24 plants or establishments are
25 favored by the Governor and this

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1 is going forward, by the way,
2 upon his signature, are favored
3 by the Governor and exemption
4 contracts for additions to any
5 existing plant or establishment
6 are not favored by the Governor
7 unless they provide for new jobs
8 or present compelling reasons for
9 the retention of existing jobs.
10 In the future, all contracts and
11 -- all contracts subject to this
12 order providing for the
13 industrial tax exemption shall
14 include Exhibit A, which will
15 consist of a cooperative endeavor
16 agreement between the State of
17 Louisiana, the Louisiana
18 Department of Economic
19 Development and the applicant
20 providing for the creation or
21 retention of jobs and provisions
22 for the exercise of the option
23 from the Louisiana constitution
24 for the term or the percentage of
25 the exemption granted in the

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1 contract and for the reduction or
2 loss of the exemption based upon
3 the applicants compliance with
4 the contract. All contracts that
5 provide for the industrial tax
6 exemption shall include Exhibit
7 B, which will consist of
8 approvals of the relevant
9 governing parish council or
10 police jury by resolution, the
11 relevant municipal council by
12 resolution, the relevant School
13 Board by resolution, and the
14 sheriff of the parish by
15 resolution signifying whether
16 each of those authority is in
17 favor of the project. The
18 secretary of economic development
19 is to provide guidance to the
20 local parties to Exhibit B as to
21 the suggested alternatives for
22 their consideration including the
23 parameters of job creation,
24 payroll, percentages of the
25 exemption and the length of the



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1 contract.

2 Now, only contracts --
3 subject to this order, only
4 contracts, including Exhibit A
5 and Exhibit B, as I've just
6 described, will be approved by
7 the Governor. Contracts for the
8 industrial tax exemption that do
9 not meet these conditions will
10 not be approved by the Governor.
11 In the future, the Board of
12 Commerce and Industry may address
13 by rule any other contractual
14 arrangements that it deems
15 necessary and submit these to the
16 Governor for consideration as
17 amendments to this Executive
18 Order.

19 Going forward, the Department
20 of Revenue shall, in coordination
21 with the Louisiana Department of
22 Economic Development implement
23 procedures and shall annually
24 review all contracts subject to
25 this Executive Order to assure



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1 compliance with existing law this
2 order and the terms of the
3 industrial tax exemption
4 contract.

5 Article 7, Section 21(F) of
6 the state constitution provides
7 for an initial term of the
8 contract of exemption to be no
9 more than five years and that the
10 contract may be renewed for an
11 additional five years, and in
12 determining whether or not to
13 sign the initial contract or to
14 renew an existing contract, the
15 Board of Commerce and Industry
16 and the Governor will consider
17 the information collected in the
18 provisions and conditions
19 presented in Exhibits A and B.

20 Finally, the terms of the
21 Governor's approval of the
22 contract of the industrial tax
23 exemption as provided for in this
24 -- in the Executive Order
25 represent the primary cause for



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1 the Governor's execution of the
2 contracts and any occurrence
3 which operates to change or
4 suspend the terms of any contract
5 approved by the Board of Commerce
6 and Industry and executed by the
7 Governor after the effective date
8 of this Executive Order shall
9 render the approval of the
10 Governor of the affected contract
11 void and of no force in effect.

12 MR. WINDHAM:

13 Do any of the Board members
14 have any questions of Richard?
15 Thank you, Richard.

16 MR. SLONE:

17 Yeah, just a question. You
18 read that, and I appreciate you
19 sharing that information with us,
20 but right now it's hard to grasp
21 everything that you read in an
22 effort to ask appropriate
23 questions or get clarification.
24 So is there going to be an
25 opportunity for us to do that?



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1 MR. HOUSE:

2 Yes. Yes. We'll set that
3 time. We'll be available and
4 this will be an ongoing process
5 as we go forward. Don may want
6 to address that now, but as we go
7 forward, it's going to obviously
8 require coordination with the
9 Board, it's going to require
10 coordination with local
11 officials, and we'll move forward
12 in an collaborative effort.

13 MR. SLONE:

14 And I guess my next question
15 was -- I want to make sure I
16 understand when you talk about
17 the current contracts that are
18 out there, the advanced
19 notifications that are out there,
20 those will remain in effect if
21 they create jobs, and let's see,
22 here, you mention something about
23 no -- pending with no advanced
24 notification. I need a little
25 clarity on that.



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1 MR. HOUSE:

2 Yeah. You have two things;
3 you have advanced notification
4 and you have miscellaneous
5 capital additions. When the
6 Governor signs the miscellaneous
7 capital additions, unless the
8 miscellaneous capital additions
9 pending right now, may be
10 pending, not on your agenda today
11 but that are out there, when he
12 signs the Executive Order, unless
13 there is miscellaneous capital
14 additions provide for jobs, then
15 that's it, they will no longer be
16 operative. The application will
17 no longer be operative. When you
18 have advanced notifications, any
19 advanced notifications, any valid
20 advanced notifications pending as
21 of now, not on your docket for
22 today, but pending as of now,
23 will not be subject to the
24 Executive Order.

25 MR. SLONE:



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1 Thank you.

2 MR. WINDHAM:

3 Any other questions from the
4 Board?

5 MR. MILLER:

6 You talk about a compelling
7 job retention. Are those details
8 still have to be worked out or do
9 we know what they are?

10 MR. HOUSE:

11 They are going to have to be
12 worked out. That is part of the
13 collaborative process.

14 MR. MILLER:

15 And when we use the word
16 "jobs" are we talking about
17 company jobs or contract jobs,
18 i.e. has -- Turner Industries
19 comes with a thousand jobs. Do
20 those count? Not construction
21 jobs, everyday jobs, but they are
22 not BASF employees.

23 MR. HOUSE:

24 I'm sure that can be taken
25 into account and if you take a



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1 look at the entire Executive
2 Order, that would be taken into
3 account in terms of perhaps how
4 much of an exemption a person
5 would get or an applicant would
6 get. Whether it be one hundred
7 percent or whether it be 50
8 percent, it would depend on what
9 the Department of Economic
10 Development might recommend to
11 the Board. It would also depend
12 on what would be recommended to
13 and agreed by the locals, so it
14 could also be a contract that is
15 automatically being for ten years
16 would be for four years, six
17 years, seven years. It's going
18 to depend on the types of jobs,
19 and you ask about a particular
20 type of job. It's going to
21 depend on the types of jobs. It
22 can also take in other factors
23 such as benefits, healthcare,
24 401(k), etc., and salaries that
25 are available, and all of that

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1 goes into the determination of
2 whether or not you reach that one
3 hundred percent and whether or
4 not the locals might agree that
5 to the extent of the exemption.

6 MR. MILLER:

7 And if I'm not mistaken, the
8 staff might be able to help me,
9 currently all of -- there is
10 advanced notification, which gets
11 approved, and then the project
12 gets completely built and then it
13 comes back for final approval?
14 So the money is already spent and
15 then they may or may not get it
16 or is there a way to know that if
17 I build it this way I'm going to
18 get the --

19 MR. HOUSE:

20 Well, right now for advanced
21 notification like that those are
22 not subject to the order and you
23 have advanced notifications on
24 your agenda today applications
25 that include that. Those are not



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1 subject to the order.

2 MR. MILLER:

3 Moving forward, though.

4 MR. HOUSE:

5 Moving forward, you are going
6 to have to have an advanced
7 notification, you are going to
8 have to have job creation or
9 retention.

10 MR. MILLER:

11 I understand that. But
12 currently the way it works, and
13 if I'm wrong, I need to be
14 corrected. There's advanced
15 notification and it gets approved
16 -- no. Just an advanced
17 notification. Okay. The whole
18 project gets built, the money
19 gets invested, and then they come
20 here and then we'll determine
21 what they get or not and they
22 know that now that they might not
23 get it.

24 MR. HOUSE:

25 Going forward they will know,



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1 unless they're creating jobs,
2 they are not going to get it.

3 MR. MILLER:

4 Are we going to collect that
5 information upfront?

6 MR. HOUSE:

7 That we are going to have to
8 revise applications, revise the
9 type of information that we're
10 going to be getting. We are well
11 aware of all of these things that
12 need to be done in order to
13 implement this and we're in the
14 process of getting them underway.
15 But, yes, that's the type of --
16 precisely the type of
17 information.

18 MR. MILLER:

19 Lastly -- lastly, I think the
20 majority of the manufacturers in
21 here will tell you that I have
22 got friends who are in this
23 business that sell to the plants
24 and they have projects in
25 Louisiana that are put on hold



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1 out of uncertainty, not because
2 we are going to do something, not
3 that they are not going to do
4 something, they just don't know.
5 How long is it going to be before
6 the manufacturers know that,
7 industry knows what the -- what
8 is going to happen, where does
9 the process have to go through to
10 get it in front us for approval
11 or -- for approval or not?

12 MR. PIERSON:

13 I don't see anything that is
14 going to materially slow that
15 down. What the Executive Order
16 does is it creates a new avenue
17 for governance, which means how
18 quickly can you, as Parish
19 President, get back to me
20 representing a project so that
21 together with your School Board
22 and your sheriff that we can say
23 you are going to go on this much
24 tax exemption. I believe we can
25 do that very quickly. The other



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1 thing it does is it creates this
2 document that call a cooperative
3 endeavor agreement, CEA, that
4 says the first time associated
5 with ITEP and I'm going to create
6 this many jobs and invest this
7 much money. In the past it's
8 been blank, it doesn't speak to
9 that, so they have one hundred
10 jobs this year and they have five
11 jobs next year, there was no way
12 to audit that. With this
13 cooperative endeavor agreement
14 they represent to you and your
15 colleagues in the governmental
16 entities on a local level they
17 will pledge X and they will
18 continue to get the benefit that
19 you negotiated for as long as
20 they meet that obligation, and we
21 can pick that phone up and we can
22 talk to the Department of Revenue
23 and we can check with the ES
24 force that they've got the one
25 hundred jobs that they pledged.

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1 We don't have a way to do that
2 typically today. So this is
3 simply a way to get to
4 accountability in this process.
5 You haven't changed my ability to
6 compete. The parish can still
7 stand up and say, we are going to
8 give you a ten year tax exemption
9 and we are going to do it at one
10 hundred percent, so I can still
11 compete against Texas,
12 Mississippi, Arkansas, whoever I
13 need to compete against, but what
14 will be different is that your
15 voice at the local level will be
16 heard and that there will be more
17 accountability behind the
18 programs that align it with
19 what's constitutionally mandated.

20 MR. HOUSE:

21 And at each of those states,
22 you are competing with individual
23 counties and localities in each
24 of those states, and they all
25 seem to do very well in terms of



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1 competition, so we believe
2 competition that we're going to
3 have and the local elements that
4 are going to be involved are
5 going to enhance our ability to
6 compete. No longer is this --
7 many times the people you are
8 dealing with don't appreciate
9 what they're getting.

10 MR. MILLER:

11 And also, as the -- our own
12 locals compete.

13 MR. HOUSE:

14 That's right.

15 MR. WINDHAM:

16 Anyone else? Governor.

17 GOVERNOR EDWARDS:

18 Mr. Chairman, thank you very
19 much. And those were great
20 questions and there's true to be
21 many more. And any time that
22 there is change there's always
23 going to be some anxiety because
24 we're asking people to do things
25 they haven't done before, but



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1 when you look at the generosity
2 involved in these exemptions,
3 making some course correction
4 now, tying them to jobs, getting
5 local input is incredibly
6 important, and here before this
7 Board has operated basically in a
8 ministerial capacity. You are
9 called upon the constitution to
10 do more than that, and so I'm
11 asking you to exercise the
12 discretion that's been vested in
13 you by the constitution to make
14 sure that these things are in the
15 best interest of the state, and,
16 as Governor, I'm going to do that
17 as well. And so we are going to
18 be competitive, we are going to
19 remain very generous, and we're
20 going to conform this program to
21 the constitution but also to
22 practices in other states where
23 it works extremely well. Many of
24 the manufacturers here in
25 Louisiana who were going through

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1 this process are doing it in
2 other states just as we are
3 proposing today, so it's -- I
4 think it's the right thing to do.
5 Obviously I wouldn't be here, and
6 so I'm asking for your
7 cooperation and all of that and
8 trying to make sure that I
9 clearly communicate to you those
10 instances where I will consent
11 and those where I won't because
12 my function will not be reduced
13 to merely ministerial in nature.
14 And, again, it will remain very
15 generous. We are going to remain
16 very, very competitive, but this
17 correction is required, and I
18 think -- and I'm not going to ask
19 you to raise your hands if you
20 read through this, but if you
21 would just spend some time and
22 look at some of these
23 applications and look at the
24 manufacturers who may have ten or
25 twelve applications pending

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1 before you all just below the \$5
2 million threshold so that they
3 didn't have to give advanced
4 notification, and then look over
5 to the right, they are creating
6 no permanent jobs. Many of them
7 create no temporary jobs. We can
8 do better than that. We have to
9 do better than that. If we're
10 not creating or retaining jobs
11 then there is no rationale for
12 this program. So we're going to
13 move forward in a way that is
14 deliberate. We are certainly
15 open to suggestions for revisions
16 if there are things that we
17 haven't taken into consideration,
18 but we're going to move forward
19 in this fashion because I think
20 the State of Louisiana will be
21 much better served by this new
22 approach, and so I want to thank
23 you for the time here today, and
24 obviously if I or my staff can be
25 of any help to you-all, don't

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1 hesitate to let us know. You've
2 got Robert here and you have got
3 Don and you have got Richard and
4 others, and, again, thank you
5 very much for your service on
6 this Board. I really do
7 appreciate it.

8 MR. WINDHAM:

9 Thank you, Governor. If there
10 aren't any other questions, we'll
11 move on with the agenda. The
12 first item we have on here is the
13 Quality Jobs Program presented by
14 Mr. Eric Burton.

15 MR. BURTON:

16 For Quality Jobs under New
17 Applications, there are nine new
18 applications.

19 20140900, ControlWorx, LLC in
20 East Baton Rouge Parish.

21 20140785, CSC Government
22 Solutions, LLC, a CSRA Company in
23 Bossier Parish.

24 20140931, Integrico
25 Composites of Louisiana LLC in



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1 Webster Parish.

2 20140643, John H. Carter
3 Company, Inc., in East Baton
4 Rouge Parish.

5 20151124, Mosaic Fertilizer,
6 LLC in St. James Parish.

7 20151125, Mosaic Fertilizer,
8 LLC in St. James Parish.

9 20141339, Olympic Cranes &
10 Fabrication, Inc. in Iberia
11 Parish.

12 20141305, Perficient, Inc.,
13 in Lafayette Parish.

14 And 20140903, Vantage Health
15 Plan, Inc. and Affinity Health
16 Group, LLC in Ouachita Parish.

17 This concludes the new
18 applications for Quality Jobs.

19 MR. WINDHAM:

20 Thank you. I would like to
21 point out that this represents
22 \$297 million in investments.
23 1122 new permanent jobs, and 580
24 construction jobs. Open to
25 entering a motion.



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1 MR. ADLEY:

2 Just more for the audiences
3 benefit, I think, than the Board,
4 the Quality Jobs Program is not
5 part of the ITEP industrial tax
6 exemption, it's a program -- in
7 addition to that, it is a
8 program, as I understand it, with
9 specific guidelines, specific
10 requirements. There is auditing,
11 there is follow-up, so we do
12 know, in essence, that these
13 things do occur to get to
14 whatever credit or exemption they
15 get. Is that not correct?

16 MR. BURTON:

17 Yes, sir, that's correct.

18 MR. ADLEY:

19 I wanted to say that
20 particularly for some in the
21 audience, I know they're waiting
22 as we move through this agenda,
23 but, yes, there are, there are
24 fallbacks if you don't perform
25 what you are told to do, is that



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1 correct?

2 MR. BURTON:

3 All of our rebates are going
4 to be based on an audit at the
5 end, so it will be the payroll,
6 for example, in 2015 is going to
7 be audited in 2016 so those
8 moneys never go out for the
9 payroll portion of it until we
10 audit that portion.

11 MR. ADLEY:

12 So we have a system in place
13 to insure that there is a job,
14 that they are being paid and
15 receiving the benefits as
16 required under the Quality Jobs
17 Program?

18 MR. BURTON:

19 Yes, sir.

20 MR. ADLEY:

21 And you have already verified
22 that on these applications?

23 MR. BURTON:

24 These applications which show
25 the requirements for the program



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1 but is going to be audited on the
2 back end whenever they actually
3 file for those rebates where the
4 money is going out. These are
5 estimations, no money has been
6 sent out for any of these
7 applications as of yet.

8 MR. ADLEY:

9 And that only occurs after
10 performance.

11 MR. BURTON:

12 Yes, sir.

13 MR. ADLEY:

14 Thank you very much. I move
15 for adoption of those.

16 MR. WINDHAM:

17 That's Robert Adley making a
18 motion. Is there a second? Dr.
19 Wilson makes a second. Any
20 further discussion on this item?
21 Everyone that is approving say
22 aye.

23 (All members say aye.)

24 Opposed? And the motion
25 passes. Mr. Burton.



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1 MR. BURTON:
2 Next item is Quality Jobs
3 Renewals. I have one renewal.
4 20110902, Lewis Resource
5 Management LLC doing business as
6 Falcon Completion Services, LLC
7 in St. Helena Parish.

8 MR. WINDHAM:
9 Is there a motion to accept
10 the renewal motion? Motion by Ms.
11 Atkins. Is there a second? By
12 Mr. Miller. Any further
13 discussion? Please indicate your
14 approval.

15 (All board members state
16 aye.)

17 Any objections? No objection.
18 Motion passes.

19 MR. BURTON:
20 Our next item is Request for
21 renewal after the original
22 contract expiration. We have
23 contract No. 20100836, Standard
24 Crane & Hoist, LLC. The original
25 contract expiration date was 2-29



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1 of 2016, and the late renewal
2 request date was 4-11 of 2016.

3 MR. ADLEY:

4 When you add it to the agenda
5 and you did your research, what
6 did you determine? Was there a
7 legitimate reason for the late
8 date?

9 MR. BURTON:

10 To my knowledge, the company
11 is here to speak on the behalf on
12 their reasons for the late
13 renewal. At this point it's
14 normally -- they are just going
15 to request for renewal and that
16 request was made in April, which
17 is going to be beyond the 60 day
18 allowance for our renewal
19 request, and so that is why it's
20 going to be shown up in the late
21 renewal request.

22 MR. WINDHAM:

23 Is there someone here from
24 Standard Crane & Hoist? Would
25 you like to step forward,



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1 identify yourself and explain why
2 you're late.

3 MR. HADDEN:

4 Yes. My Mack Hadden. I'm the
5 President of Standard Crane &
6 Hoist in Destrehan, Louisiana.
7 We did in fact file late. It's
8 my personal responsibility. That
9 should not have happened. The
10 reason is that this project is in
11 Terrebonne Parish. It's a
12 building that was built at the
13 time of the BP oil spill and the
14 moratorium, so the contract --
15 the contract was delayed. The
16 contract was actually dated just
17 like Mr. Burton said, 2011. It
18 was actually signed by the
19 Governor in 2013 and so we
20 misread the renewal date. We did
21 contact the Department and they
22 told us to please file for the
23 extension, so it's accidental and
24 I apologize.

25 MR. ADLEY:



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1 You are still following all
2 of the guidelines of the quality
3 jobs --

4 MR. HADDEN:

5 Absolutely. I'm happy to say
6 we increased our employment by 82
7 percent since this contract went
8 into effect and all of Louisiana
9 employees, and we're very proud
10 of our business.

11 MR. ADLEY:

12 Thank you.

13 MR. WINDHAM:

14 Are there any questions by
15 the Board members?

16 MR. MILLER:

17 Sir, you said that the
18 application was approved in '11
19 and the Governor didn't sign it
20 until '13. So y'all used the '13
21 date.

22 MR. HADDEN:

23 Yes, sir. When we started
24 looking into it, we just realized
25 it was --



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1 MR. BURTON:

2 The way the Quality Jobs is
3 going to work is we are going to
4 have applications come through
5 the Board and then it's going to
6 go through the Governor's
7 signature. There is a little bit
8 of a delay in that, but for this
9 case the contract effective date
10 was January 1 of 2011, so that
11 would put the five year term at
12 12-31 of '15, so, therefore, on
13 the Quality Jobs rules you have
14 to have your renewal request in
15 from 60 days past that, so,
16 therefore, that means the request
17 needed to be in 2-29 of '16 and
18 instead it was received on April
19 11. Just wanted to clarify that
20 because I'm not sure if that is
21 shown there on your agenda.

22 MR. HADDEN:

23 Thank you. That's correct.

24 MR. WINDHAM:

25 Mr. Chabert, I believe you



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1 had a question.

2 MR. CHABERT:

3 No, sir. No.

4 MR. WINDHAM:

5 I have a motion for approval
6 by Secretary Barham. There is a
7 second by Mr. Slone. And when we
8 say approval, this is approval
9 for the full five years
10 regardless of it being late. All
11 right. Any further discussion?
12 All in favor?

13 (All board members state
14 aye.)

15 Any opposed? Motion passes
16 for the full five years.

17 MR. BURTON:

18 Next item is going to be
19 Request for a Change in Ownership
20 only of the following contracts.
21 20100085, NuStar Logistics, LP
22 and NuStar GP, LLC, they are
23 changing from that one to NuStar
24 Logistics, LP and NuStar Services
25 Company, LLC in St. James.



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1 Contract No. 20131067 this
2 changing from LEEVAC
3 Shipbuilders, LLC to Gulf Island
4 Shipyards, LLC in Jefferson Davis
5 Parish. This concludes the
6 Request for a Change in
7 Ownership.

8 MR. ADLEY:

9 And that is resulted from a
10 sale of the assets of the
11 company? How did that occur?

12 MR. BURTON:

13 No. It's going to be -- they
14 are going to put in the
15 information for us. What exactly
16 the change is just going to put
17 it in there, there could be an
18 ownership change from changing
19 from -- like, the first one here
20 is going to be NuStar GP changed
21 just to NuStar Services Company.
22 Could have been just an ownership
23 change due to whatever reason for
24 the business, but the reason for
25 that is Quality Jobs contract is



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1 specific to that company, so any
2 changes that is going to affect
3 any kind of rebate so that needs
4 to be changed to the Board
5 because that was what was first
6 approved by the Board.

7 MR. ADLEY:

8 Where are you lost me was
9 that you made some statement
10 about you didn't have the
11 information about the actual
12 change. Hit that again for me,
13 please, sir.

14 MR. BURTON:

15 We receive a change in
16 ownership page and that's going
17 to be a one page, and in there
18 does not currently state the
19 reason for the change itself, it
20 just states they are changing
21 from one name to another and
22 possibly the effective date on
23 that.

24 MR. ADLEY:

25 Does that change the length



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1 of the program when you qualify?

2 MR. BURTON:

3 No, sir.

4 MR. ADLEY:

5 Or it remains the same?

6 MR. BURTON:

7 It remains the same. Ten
8 years it is an addition to. It's
9 just a change in the contract
10 name from what was previously to
11 whatever it is going to be
12 amended to. No additional
13 rebates or no additional time
14 period is going to be brought
15 past the original ten years if it
16 has already --

17 MR. ADLEY:

18 Mr. Chairman, I would like to
19 move for approval pending that
20 final bit of information in --
21 within the Department so that you
22 have it for your records and
23 filed and reported back to the
24 Board.

25 MR. WINDHAM:



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1 Is there a second? Second by
2 Ms. Atkins. Any additional
3 discussion?

4 MR. WARD:

5 Mr. Chairman, correct me if
6 I'm wrong but LEEVAC -- I mean,
7 Gulf Island acquired LEEVAC and
8 all of its assets. Are y'all
9 aware of that?

10 MR. BURTON:

11 Like I stated before, we do
12 not get that information. It's
13 very -- if you could get that
14 very easy from the company, it
15 will be something very simple to
16 get to them, and I'm not sure
17 even if they have the -- the
18 company themselves here or the
19 consultants here also.

20 MR. WARD:

21 I think that would be
22 possibly something that we would
23 want to have a stipulation in the
24 contract, but if the recipients
25 are acquired by another company,



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1 that -- that they need to give
2 the Department notice.

3 MR. WINDHAM:

4 Is someone here from Gulf
5 Island Shipyards representing
6 them? Please step forward and let
7 us know what happened. State
8 your name.

9 MS. POWERS:

10 My name is Dare Powers and
11 I'm with Didier Consultants and
12 we do work with LEEVAC and it was
13 an acquisition and at the time we
14 completed all of the information
15 that was requested, but we can
16 certainly give any additional
17 information upon request.

18 MR. WINDHAM:

19 And that may be one of the
20 things that we'll start doing in
21 the future is finding out why,
22 why companies are changing names.

23 MR. BURTON:

24 With the change, we can
25 definitely put it on the agenda



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1 with no problem.

2 MR. MARTINY:

3 They are both great companies
4 and obviously if they had to have
5 this information provided to the
6 Board they would have, but seeing
7 how they did not have to have
8 that that has to be built into
9 some of the reform that is being
10 put forward. Thank you. I move
11 in favor.

12 MR. WINDHAM:

13 We already have a motion, and
14 I believe we already have a
15 second. Is there another
16 question, Mr. Slone?

17 MR. SLONE:

18 No. It was just about the
19 fact if it's a one pager it's
20 just another box on the page for
21 someone to fill out and that
22 would give us the information
23 that we need.

24 MR. ADLEY:

25 I will tell you we agree to



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1 bring those things up and I think
2 it's right and certainly have to
3 be approved and I think we'll
4 clearly get the information. I
5 think as we move through this
6 agenda you are going to find that
7 there are a number of things
8 particularly in the documentation
9 that were required, not only on
10 this program but from others,
11 that is going to require changes
12 in the future, and I'm trying, as
13 we move through that, to try to
14 identify anything that might need
15 to be changed, and in this case I
16 think this is one of them, but I
17 certainly don't think it should
18 holdup your approval. They are
19 telling us that are going to get
20 it and it will get back to us and
21 we will have all of the
22 documentation that we are
23 legitimately required to have.

24 MS. POWERS:
25 We can do that.



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1 MR. WINDHAM:

2 Thank you, Ms. Powers.

3 Motion and a second on the floor.

4 Any further discussion? All in
5 favor.

6 (All Board members stated
7 aye.)

8 And I would also like to
9 point out that Ms. Cola has
10 arrived very briefly after the
11 Governor got here, so if you
12 could update the roll, Melissa.
13 Thank you.

14 MR. BURTON:

15 The last item for Quality
16 Jobs is going to be Request to
17 Cancel the following contract:
18 20111044, International Marine
19 Terminals Partnership in
20 Plaquemines Parish. The company
21 requested to cancel the contract
22 to change from Quality Jobs to
23 Enterprise Zone and no benefits
24 have been received for the
25 Quality Jobs Program. No



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1 benefits have been received for
2 the Quality Jobs Program.

3 MR. WINDHAM:

4 Is there a motion to accept
5 the recommendation of
6 cancellation by the staff?

7 Motion by Major Coleman.

8 Seconded by Dr. Wilson. Any
9 additional discussion? Hearing
10 none, any -- all in favor.

11 (All Board members stated
12 aye.)

13 All opposed? Thank you.

14 All right. One other note for
15 the minutes, Representative Mike
16 Huval is in the seat for
17 Representative Neil Abramson.

18 MR. RICHARD:

19 Thank you. Scott Richard.
20 New member on the Board. Before
21 we move into the next section or
22 portion of the agenda, just a few
23 procedural questions. I know
24 there's other new members on the
25 Board today.



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1 In reviewing the very lengthy
2 agenda items, and I'm assuming or
3 will be led to believe that this
4 entity is subject to open
5 meetings?

6 MR. WINDHAM:

7 Correct.

8 MR. RICHARD:

9 Is there any protocol for
10 public input if a member of the
11 public would like to come up and
12 comment on an item before we
13 actually vote on an item which is
14 basic requirement of the open
15 meetings law?

16 MR. WINDHAM:

17 There is, and I hope my
18 invitation for comment was
19 received by the public as also to
20 you.

21 MR. RICHARD:

22 The other question is
23 obviously there's a great deal of
24 interest in this entity that
25 deals with several millions,



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1 billions of dollars in access
2 transparency to the public. Are
3 these meetings video streamed for
4 -- as other governmental entities
5 video streamed their -- their
6 deliberations.

7 MR. WINDHAM:

8 Not to my knowledge.

9 MR. RICHARD:

10 And, finally, the issues that
11 come up with folks that have
12 incomplete of applications or
13 there's information that is
14 lacking to make a final decision
15 for this -- the members of the
16 Board to make an informed
17 decision, those folks are
18 notified accordingly, the
19 entities, the business entities
20 are notified accordingly by the
21 staff that they have an item on
22 the agenda and that there is
23 lacking information or --

24 MR. WINDHAM:

25 Yes. Speaking of the



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1 previous staff member, back in
2 1991, I can't give more kudos for
3 the audience that may see this as
4 a rubber stamp that these
5 applications just come up here on
6 this one or two page form, but
7 the staff previously and today go
8 through hours and through great
9 lengths to make sure, A, that the
10 company qualifies. If a company
11 doesn't qualify for a program,
12 we'll never see it. If they
13 don't get their paperwork in,
14 we'll never see it, so everything
15 that we see has been vetted by
16 the staff, by the administration
17 of the staff. I can't speak more
18 highly of Don's people and their
19 attorneys, the whole team there
20 that look at everything, so what
21 you see in this meeting is not
22 representative of the blood,
23 sweat and tears that go into
24 reviewing these applications.

25 MR. RICHARD:



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1 Yes, sir. And I certainly in
2 my questions mean no way, shape
3 or form to insinuate that the
4 staff is not doing a yeoman's job
5 in taking care of the business of
6 the state. The questions were
7 exactly for the benefit of the
8 public and the benefit of those
9 that are interested in doing
10 business of this entity, and
11 those are the reasons why I ask
12 the questions, and I'm very
13 impressed with the staff as well
14 having gone through the
15 orientation and have answered
16 every question that I've ever
17 asked about some of the documents
18 that we receive. Just wanting to
19 make sure that the public was
20 aware that, you know, there is a
21 process, there are open meetings
22 law requirements. That if the
23 public -- any member of the
24 public have -- has a question or
25 an opportunity to comment on an

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1 agenda item before a vote is
2 taken that they certainly have
3 that opportunity to do so.

4 MR. WINDHAM:

5 Absolutely. I do appreciate
6 the question as well as the
7 opportunity to respond to it.

8 MR. RICHARD:

9 Thank you.

10 MR. MOLLER:

11 Are our agendas published
12 online in advance of the meeting?

13 MR. WINDHAM:

14 I believe they are. I can
15 confirm that with someone on
16 staff.

17 MR. MOLLER:

18 Along with a backup. If not,
19 I would like to request that
20 these agendas get published in
21 advance so that the public gets a
22 chance to see what's on the
23 agenda and everything we'll be
24 taking up.

25 MR. WINDHAM:



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1 Ms. Guess, can you please
2 respond to that.

3 MS. GUESS:

4 Certainly. The agendas that
5 you receive, they are published
6 online at the same time as they
7 are transmitted to each of the
8 Board members. What is
9 published, however, is only the
10 summary information because the
11 actual applications they contain
12 some sensitive information that
13 may be subject to other entities
14 and so that's not made available
15 to the public at that time, but
16 it's online for -- the agendas
17 are online.

18 MR. ADLEY:

19 If someone makes a public
20 records request of the additional
21 information, is it available or
22 not available.

23 MS. GUESS:

24 It will be made available at
25 that point with the redacted



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1 information, yes.

2 MR. MOLLER:

3 If the public goes online and
4 wants to read the agenda, can
5 they see all of the company --
6 companies that are applying and
7 the number of jobs and the total
8 size of the investment?

9 MS. GUESS:

10 Yes. They can.

11 MR. WINDHAM:

12 Any other questions?

13 All right. Moving on to the
14 next agenda item, we will start
15 with Joyce Metoyer on the
16 Enterprise Zone Program. I will
17 give you a quick overview of the
18 Enterprise Zone Program, it's a
19 job creations program. It has a
20 number of benefits having to do
21 with job creation, tax credit,
22 investment tax credit or a refund
23 of sales taxes. I am sorry. We
24 will go back to Becky Lambert who
25 will do the Restoration Tax



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1 Abatement Program, and this is a
2 program that abates property
3 taxes at the local level but
4 there are local resolutions
5 before it is done in all cases, I
6 believe.

7 MS. LAMBERT:

8 That is absolutely correct.
9 At a local level they provide
10 resolutions in support of the
11 project before we bring in the
12 applications to the Board. It is
13 a locally incentivized program.

14 MR. WINDHAM:

15 All right. If you can
16 proceed, Ms. Lambert.

17 MS. LAMBERT:

18 Yes, sir. I have four new
19 applications. Investment total
20 of \$23 million.

21 The first one is 20150829,
22 150 Third Street, LLC in East
23 Baton Rouge.

24 The second is 20141388,
25 Brennan Fournerat in Orleans.



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1 20141314, DV Smith Holdings,
2 LLC in Orleans.

3 20151340, Jane Place, LLC,
4 Orleans. This concludes the new
5 applications.

6 MR. WINDHAM:

7 All right. Are there any
8 comments from the public? Any
9 would like to entertain a motion
10 from the Board for approval of
11 these? Made by Ms. Atkins and
12 seconded by Mr. Slone. Any
13 discussion on these new
14 applications?

15 I will point out that that
16 investment of \$23 million, and
17 114 permanent jobs and 217
18 construction jobs.

19 MR. ADLEY:

20 In there is the system of
21 checks and balances that he is
22 able -- or will you follow up
23 with or does local government
24 follow up with this one?

25 MS. LAMBERT:



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1 Both.

2 MR. ADLEY:

3 Both. Thank you.

4 MR. WINDHAM:

5 Any other questions or
6 comments? All in favor please
7 indicate with aye.

8 (All Board members stated
9 aye.)

10 Any opposed? Motion passes.

11 MS. LAMBERT:

12 Okay. We have one renewal to
13 be considered, and it's
14 application No. 070079, Project
15 King, LLC in East Baton Rouge
16 Parish and the total is \$20
17 million. That concludes the
18 renewals.

19 MR. WINDHAM:

20 Any questions? Comments from
21 the public? Entertain a motion
22 for acceptance. Mr. Adley. Ms.
23 Atkins. Any discussion? All in
24 favor?

25 (All Board members stated



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1 aye.)

2 All opposed? Motion passes.

3 MS. LAMBERT:

4 And I have one more item, a

5 special request, it is a name

6 change for Contract No.

7 19980076, former name Galatoire's

8 Restaurant, Inc. to Galatoire's

9 Restaurant, LLC in Orleans

10 Parish. This concludes the

11 special requests in all

12 applications.

13 MR. WINDHAM:

14 I would like to entertain a

15 motion. Made by Mr. Richard.

16 Seconded by Mr. Miller. Any

17 questions or comments by the

18 Board or public? All in favor?

19 (All Board members stated

20 aye.)

21 All opposed? Motion passes.

22 Thank you, Ms. Lambert. On to

23 the Enterprise Zone Program and

24 it still operates as I discussed

25 earlier. Ms. Metoyer.



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1 MS. METOYER:

2 We have 13 applications for
3 approval. The first application
4 is 20151297, Associated Business
5 Printing. Ouachita Parish.

6 20131304, Axiall, LLC,
7 Iberville Parish.

8 20131216, Bent's RV
9 Rendezvous, LLC. St. Charles
10 Parish.

11 20130952, Bluebell Creamery
12 Incorporated, Lafayette Parish.

13 20140769, Cajun Vets, LLC,
14 Jefferson Parish.

15 20131314, ESNOLA Julia Street
16 Hotel Owner, LLC, Orleans Parish.

17 20150214, Exxon Mobil
18 Corporation doing business as
19 Exxon Mobil Corporation, East
20 Baton Rouge Parish.

21 20140151, International
22 Paper, Washington Parish.

23 20100818, Louisiana Fish Fry
24 Products Limited, East Baton
25 Rouge Parish.



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1 20130217, Ochsner Baptist
2 Medical Center, LLC, Orleans
3 Parish.

4 20121204, Progressive
5 Casualty Insurance Company, East
6 Baton Rouge Parish.

7 20130880, The Kroger Company,
8 Bossier Parish.

9 20140241, Timmons
10 International, LLC, East Baton
11 Rouge Parish.

12 MR. WINDHAM:

13 Thank you, Ms. Metoyer. Mr.
14 Adley has a question.

15 MR. ADLEY:

16 Kind of walk through the
17 process of how this is monitored
18 to insure that the permanent
19 jobs, the 563 are created, and I
20 am particularly interested just
21 to know how you track the
22 construction jobs.

23 MS. METOYER:

24 Everything is based on --
25 most of these are back end



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1 contracts, so the work is done
2 and the application is due within
3 90 days of the project ending
4 date, but no benefits go out
5 until we see that they have
6 produced those jobs with the
7 employee certification reports,
8 so everything is back end and
9 nothing has been issued until we
10 see compliance.

11 MR. ADLEY:

12 And if somebody falsifies one
13 of those reports, what happens?

14 MS. METOYER:

15 Their contract will be
16 canceled, and everything is due
17 back to the state.

18 MR. ADLEY:

19 Everything is due back.

20 MS. METOYER:

21 Absolutely.

22 MR. ADLEY:

23 Thank you, ma'am.

24 MR. WINDHAM:

25 I think yours is on.



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1 MS. COLA:
2 Just for the sake of the
3 general public and for some of us
4 new commissioners, can you just
5 give a general explanation in
6 terms of how the investment is
7 calculated for our total of \$793
8 million.

9 MS. METOYER:

10 Okay. This is based on
11 everything that was put on their
12 application. These totals, that's
13 all of the applications totaled
14 up in each area. I could be
15 building in material, engineering
16 fees, construction cost, all of
17 that is listed here.

18 MS. COLA:

19 Just for my sense of clarity,
20 are these investments considered
21 new investments for this
22 particular project that they are
23 reporting, correct?

24 MS. METOYER:

25 Yes. These are site specific



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1 contracts.

2 MS. COLA:

3 So if you have affiliates
4 somewhere else --

5 MS. METOYER:

6 That is not listed here.

7 MS. COLA:

8 And just for, again, my sense
9 of clarity, this is self reported
10 and verified by the staff,
11 correct.

12 MS. METOYER:

13 Yes. It is.

14 MR. WINDHAM:

15 Thank you. Mr. Slone.

16 MR. SLONE:

17 I just wanted to recuse
18 myself out of --

19 MR. WINDHAM:

20 Oh, okay. Which one is it?

21 MR. SLONE:

22 It's Exxon Mobil. 20150214.

23 MR. WINDHAM:

24 Please note that for our
25 records that Mr. Slone has



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1 recused himself from Exxon Mobil
2 application for Enterprise Zone
3 benefits.

4 Any comments from the public?
5 Entertain a motion for approval.
6 Dr. Wilson. Seconded by Ms.
7 Atkins. Any discussion? All in
8 favor.

9 (All Board members stated
10 aye.)

11 Any opposed? Motion passes.
12 And that was for 793,972,842 of
13 investments. 563 new permanent
14 jobs with 344 construction jobs
15 associated with that.

16 Ms. Metoyer.

17 MS. METOYER:

18 Okay. Next we're going to go
19 through the contract termination.

20 20120998, Payless Supermarket
21 Incorporated, Ascension Parish.
22 The requested term date is
23 12-31-2015, and the hiring
24 requirements have been met and no
25 additional jobs are anticipated.



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1 20121235, TigerBytes, IT
2 Solutions, LLC, East Baton Rouge
3 Parish. Requested term date,
4 November 30, 2015. Hiring
5 requirements have been met. No
6 additional jobs are anticipated.

7 20121347, RBP Baton Rouge,
8 LLC, East Baton Rouge Parish.
9 Requested term date, 12-31-2015.
10 Again, the hiring requirements
11 have been met.

12 20120897, B&G Food
13 Enterprises, LLC, St. Tammany
14 Parish. May 29, 2015 is the
15 requested term date. Again, the
16 hiring requirements have been
17 met. No additional jobs are
18 anticipated.

19 20120898, B&G Food
20 Enterprises, LLC. Orleans Parish.
21 Requested term date, May 29,
22 2015. Hiring requirements have
23 been met.

24 20120761, Rapides Lodging
25 Partners, LLC, Rapides Parish.



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1 2012 -- I am sorry. 12-31-2014
2 is the requested term date. The
3 hiring requirements have been
4 met.

5 20130037, Weiser Security
6 Services, Inc., Orleans Parish.
7 Requested term date, 12-31-2014.
8 Hiring requirements have been
9 met.

10 And I skipped 20120761,
11 Rapides Lodging Partners, LLC,
12 Rapides Parish. Requested term
13 date, 12-31-2014. Hiring
14 requirements have been met.

15 20111179, GMRI Incorporated,
16 Tangipahoa Parish. Requested term
17 date, 12-31-2014. The hiring
18 requirements have been met.

19 20110862, Payless Supermarket
20 Incorporated, East Baton Rouge
21 Parish. Requested term date,
22 12-31-2014. The hiring
23 requirements have been met.

24 20110638, Lamar Texas Limited
25 Partnership, East Baton Rouge



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1 Parish. Requested term date,
2 December 31, 2014. The hiring
3 requirements have been met.

4 20110224, James Construction
5 Group, LLC, East Baton Rouge
6 Parish. October 31, 2014 is the
7 requested term date. The hiring
8 requirements have been met.

9 20110142, Murray's
10 Incorporated, East Baton Rouge
11 Parish. Requested term date,
12 12-31-2014. The hiring
13 requirements have been met.

14 20100979, Spectra Energy
15 Operating Company, LLC, Acadia
16 Parish. Requested term date, June
17 11, 2014. The hiring requirements
18 have been met.

19 20081166, HRI Lodging
20 Incorporated, Orleans Parish.
21 Requested term date is December
22 31, 2014. The hiring
23 requirements have been met.

24 2011149, Bollinger Quick
25 Repair, LLC, Jefferson Parish.



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1 The requested term date is
2 December 31, 2014. The hiring
3 requirements have been met.

4 That concludes the
5 terminations that are requested.

6 MR. WINDHAM:

7 Thank you, Ms. Metoyer. Are
8 there any questions related to
9 these terminations? Is there a
10 motion for approval of the
11 terminations? Motion by Jerry
12 Jones. Is there a second? By
13 Mr. Fajardo. Any further
14 discussion? All in favor?

15 (All Board members stated
16 aye.)

17 Any opposed? Motion passes.

18 MS. METOYER:

19 Next I'm going to list off
20 the Contracts Cancellations but I
21 have three deferred to where they
22 are stating that they are going
23 to file their necessary
24 documents, and if they don't they
25 will be added back to the agenda.



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1 So the ones that we're deferring
2 is 20110761, DOC Ready Mix, Caddo
3 Parish.

4 20120274, JP Thibodeaux
5 Incorporated, Iberia Parish.

6 And 20080948, JPS Equipment
7 LLC, Rapides Parish. All of
8 those will be deferred.

9 So the list of actual
10 cancellations are 20121160, AFC
11 Enterprises Incorporated,
12 Jefferson Parish. The company
13 did not meet the EZ hiring
14 requirements.

15 20110074, Barber Brothers
16 Contracting Company, LLC,
17 Ascension Parish. The company did
18 not meet the EZ Program
19 requirements.

20 20110821, Bastrop
21 Rehabilitation Hospital, LLC,
22 Morehouse Parish. The company did
23 not me the EZ Program
24 requirements.

25 20110070, Walgreen Louisiana



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1 Company, Incorporated, Ascension
2 Parish. The company did not meet
3 the EZ Program requirements.

4 20120270, Ulta Salon,
5 Cosmetics & Fragrance
6 Incorporated, Terrebonne Parish.

7 The company did not meet the EZ
8 Program requirements.

9 20120272, Ulta Salon,
10 Cosmetics & Fragrance
11 Incorporated, Jefferson Parish.

12 The company did not meet the EZ
13 Program requirements.

14 20120649, Walgreen Louisiana
15 Company Incorporated, East Baton
16 Rouge Parish. The company did
17 not meet the EZ Program
18 requirements.

19 20130046, Vestew Enterprises,
20 LLC, Ascension Parish. The
21 company did not meet the EZ
22 Program requirements.

23 20110352, Chabill's Tire
24 Service, LLC, Lafayette Parish.
25 The company did not meet the EZ



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1 Program requirements.

2 20130004, EcoUrban, LLC,
3 Orleans Parish. The company
4 requested cancellation.

5 20120535, Martin Specialty
6 Coatings, LLC, Caddo Parish. The
7 company did not meet the EZ
8 Program requirements.

9 20110874, Cabot Corporate,
10 St. Mary Parish. The company did
11 not meet the EZ Program
12 requirements.

13 20120291, Charpentier Family
14 Dentistry, LLC, Iberia Parish.
15 The company did not meet the
16 hiring requirements.

17 20120031, Circle Bowl
18 Incorporated, Ascension Parish.
19 The company did not meet the EZ
20 Program requirements.

21 20120792, Commercial Capital
22 Bank, Richland Parish. The
23 company did not meet the EZ
24 Program requirements.

25 20110656, Computer Programs



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1 and Systems, Inc., Ouachita
2 Parish. The company did not meet
3 the EZ Program requirements.

4 20130793, Crescent View
5 Surgery Center, LLC, Jefferson
6 Parish. The company did not meet
7 the EZ Program requirements.

8 20120418, Deep Hole Drilling,
9 LLC, St. Martin Parish. The
10 company did not meet the EZ
11 Program requirements.

12 20120984, Diversity One
13 Staffing, Ouachita Parish. The
14 company did not meet the program
15 requirements.

16 20110860, Doerie Food
17 Service, LLC, Lafayette. The
18 company did not meet the EZ
19 Program requirements.

20 20130408, Highland Road
21 Smoothie King, LLC, East Baton
22 Rouge Parish. The company did not
23 meet the EZ Program requirements.

24 20120423, Service Machine &
25 Supply Incorporated, Lafayette



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1 Parish. The company did not meet
2 the EZ Program requirements.

3 20111012, Knight Oil Tools
4 Incorporated, Lafayette Parish.
5 The company did not meet the EZ
6 Program requirements.

7 20130230, Louisiana Party
8 Company, LLC, Terrebonne Parish.
9 The company did not meet the EZ
10 Program requirements.

11 And the final cancellation is
12 20121138, Le Petit Restaurant,
13 LLC, Orleans Parish. The company
14 did not meet the program
15 requirements.

16 MR. WINDHAM:

17 So on these can you tell the
18 public what happens when the
19 contract is canceled.

20 MS. METOYER:

21 Sent a letter to the
22 Department of Revenue, the
23 client, on goes in the file, and
24 to the parish, and any benefits
25 that have been received, they are



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1 due back including penalty and
2 interest. And they are made
3 aware of this when I continue to
4 request their documents.

5 MR. WINDHAM:

6 Okay. Is there a motion to
7 accept the cancellations? Motion
8 by Jerry Jones. Is there a
9 second. Ms. --

10 MS. COLA:

11 Yvette Cola.

12 MR. WINDHAM:

13 Yvette Cola. I'm sorry. Any
14 discussion? Yes. Mr. Richard.

15 MR. RICHARD:

16 In regards to the three
17 entities that are requesting a
18 deferral of their cancellation --
19 proposed cancellation, just so I
20 understand things correctly, the
21 three entities are in the hopper
22 for a benefit from the state, and
23 I heard the staff mention that
24 they hadn't filled out their
25 paperwork. They just didn't fill



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1 out their paperwork in time and

2 --

3 MS. METOYER:

4 Yes. It's been requested
5 multiple times.

6 MR. RICHARD:

7 That's why I'm making the
8 point today. It's been requested
9 multiple times and they haven't
10 filled out the paperwork so we
11 are going to defer and give these
12 entities another opportunity,
13 another delay for a very sizable
14 benefit.

15 MS. METOYER:

16 They have not received the
17 benefit at all yet.

18 MR. RICHARD:

19 Right. To get a benefit.

20 MS. METOYER:

21 Yes.

22 MR. RICHARD:

23 And they have asked for more
24 time.

25 MS. METOYER:



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1 There is nothing in the rules
2 that state that we can't allow
3 time for them to file if we're in
4 communication, but they are aware
5 that if they don't do what they
6 are supposed to do, I'm going to
7 add them back to the agenda and
8 they will be cancelled. I am in
9 discussion with them now to get
10 this filled out.

11 MR. RICHARD:

12 Thank you. I just wanted to
13 make that clear that the burden
14 is on the business entity to get
15 their paperwork in and they've
16 asked for more time to fill out
17 paperwork.

18 MS. METOYER:

19 They have. Yes.

20 MR. RICHARD:

21 Thank you.

22 MR. WINDHAM:

23 Thank you.

24 MR. ADLEY:

25 So if we wanted to create a



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1 time certain of the Department
2 itself would have to publish some
3 sort of rule to deal with that.

4 MS. METOYER:

5 I would say yes.

6 MR. ADLEY:

7 Okay. Thank you. I am just
8 making you aware.

9 MR. WINDHAM:

10 Thank you. Any additional
11 discussion?

12 MR. BRASSEAU:

13 If they do not meet the
14 requirements, they owe the state
15 some money, correct?

16 MS. METOYER:

17 Absolutely.

18 MR. BRASSEAU:

19 What kind of response are
20 they -- do we have trouble
21 collecting or what happens if
22 they procrastinate payments back?

23 MS. METOYER:

24 Well, this long list are
25 those that procrastinated, some



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1 of them, and just not responded
2 at all to multiple requests in
3 writing or a phone call.

4 MR. BRASSEAUX:

5 No. What happens if they
6 don't pay?

7 MS. METOYER:

8 You mean if they don't pay
9 the state back?

10 MR. BRASSEAUX:

11 Yes, ma'am. What kind of
12 record do we have of collecting
13 those -- those benefits that have
14 been paid already?

15 MS. METOYER:

16 Revenue will recoup their
17 money, the Department of Revenue.

18 MR. BRASSEAUX:

19 At that point it goes to the
20 Department of Revenue.

21 MS. METOYER:

22 Absolutely. There is going
23 to be a list. Each one that gets
24 on here today is going to go to
25 the Department of Revenue and



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1 they are going to send them a
2 letter, a very strong letter that
3 they want their money back.

4 MR. WINDHAM:

5 Thank you.

6 MR. RICHARD:

7 Mr. Chairman, does the Board
8 ever get a record of collections
9 in regards to those entities that
10 are owing money back to the
11 Department of Revenue? Does the
12 Board of Commerce and Industry
13 get any type of report?

14 MR. WINDHAM:

15 Not to our knowledge or not
16 that I've ever seen. Would you
17 like a list?

18 MR. RICHARD:

19 I didn't say that. I'm just
20 asking. I'm just asking.

21 MR. WINDHAM:

22 They have a lot of documents
23 over there. I've been there.

24 MR. RICHARD:

25 I'm sure they do.



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1 MR. ADLEY:

2 Well, a small point -- I
3 think before we get to the next
4 item that everybody has generally
5 been waiting for, I think it's
6 important to know that some
7 changes need to be made so that
8 you can -- this Board can
9 effectively operate and know
10 exactly what is going on and why
11 it's going on. I think it's a
12 very valid point if we are
13 looking at really making some
14 legitimate change, albeit it may
15 be small, but I can tell you it's
16 one that I put on my list of
17 things that we obviously ought to
18 be looking at.

19 MS. METOYER:

20 If are owing the Department
21 of Revenue -- I worked there
22 before I came here, if you owe
23 them it's like owing the IRS,
24 they will get their money
25 everywhere.



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1 MR. ADLEY:
2 Okay. Thank you.

3 MR. WINDHAM:
4 Any further discussion? I
5 believe it's been motioned and
6 seconded. Is there -- sorry.
7 All in favor.

8 (All Board members stated
9 aye.)

10 Any opposed? Motion carries.

11 MR. RICHARD:
12 One more question, Mr.
13 Chairman. So with this action
14 that was just taken, the
15 referrals were effectively
16 removed from the list?

17 MR. WINDHAM:
18 They were not considered at
19 all.

20 MR. RICHARD:
21 Thank you.

22 MR. WINDHAM:
23 Anything else under the
24 Enterprise Zone?

25 MS. METOYER:



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1 No, sir.

2 MR. WINDHAM:

3 All right. Ms. Kristin Cheng
4 will come up and we will go
5 through the Industrial Tax
6 Exemption program. And there are
7 12.275 billion in investments.
8 1,851 new reported jobs. 21,473
9 construction jobs. 558
10 applications. These applications
11 have been grouped by parish, so
12 as we get to each parish, I would
13 invite anyone from the parish
14 level; local government, parish
15 government, school board, sheriff
16 association that would like to
17 address us, please raise your
18 hand and you will be recognized.

19 MR. RICHARD:

20 Mr. Chairman, before we jump
21 into this exercise, how are local
22 government -- local government
23 entities that you just mentioned
24 notified? How is the School
25 Board or parish government or



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1 sheriffs notified of a pending
2 application just for the sake of
3 clarity?

4 MS. CHENG:

5 We notify the parish assessor
6 when anything is submitted to us
7 from any company, be it an
8 advance in application, ANY of
9 the documents that are required
10 after contract is approved.

11 MR. RICHARD:

12 So, for the record, all
13 information regarding this
14 particular exemption program
15 flows through the local parish
16 assessor?

17 MS. CHENG:

18 Yes, sir.

19 MR. ADLEY:

20 Is that before or after the
21 approval.

22 MS. CHENG:

23 At all points when there is
24 an advance, we send it to the
25 parish assessor. When we receive



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1 the application a copy goes to
2 the parish assessor.

3 MR. ADLEY:

4 So it's before approval?

5 MS. CHENG:

6 And notified when it goes to
7 the Board, the Board notification
8 goes to the parish assessor and
9 after it is approved we inform
10 the assessor and a copy of the
11 contract is fully executed.

12 MR. ADLEY:

13 Is there any thought of what
14 -- that we might ought to copy
15 School Boards and jury's or some
16 direction through the assessor?
17 Has anything like that ever been
18 discussed?

19 MS. CHENG:

20 Not to my knowledge.

21 MR. ADLEY:

22 Okay. Thank you.

23 MR. RICHARD:

24 One more question. In that
25 notification that goes to the



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1 assessor, having just
2 participated in the longest
3 legislative session in the
4 history of our state, in those
5 notifications are there any type
6 of physical impact statements for
7 the governmental entities that
8 will be impacted in regards to
9 the application?

10 MS. CHENG:

11 Everything that is submitted
12 to us, so all of the investments,
13 what the estimated tax benefits
14 to the company would be, they
15 receive all of it.

16 MR. RICHARD:

17 Is there a notification in
18 regards to the impact to the
19 local government entity as far as
20 revenue that would be not
21 received due to the benefit being
22 granted?

23 MS. CHENG:

24 Not historically there hasn't
25 been.



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1 MR. WINDHAM:

2 I do believe, though, that is
3 the calculation when they are
4 saying you get a ten year tax
5 break of \$2 million, you know, \$2
6 million divided by 10 is \$200,000
7 a year.

8 MR. RICHARD:

9 But is it broken out by the
10 various governmental bodies, the
11 local governmental bodies that
12 would be impacted?

13 MR. WINDHAM:

14 Not on a state level.

15 MR. RICHARD:

16 That would be in the
17 notification process to the local
18 government is what I'm asking
19 just so I'm clear. I know I'm
20 repeating myself, but directly
21 when the assessor gets that
22 notification.

23 MS. CHENG:

24 It has the full ten year
25 amount that they would be --



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1 MR. WINDHAM:

2 In its entirety.

3 MR. RICHARD:

4 Okay. So it would be up to
5 the locals to figure that out by
6 a local governmental body. Got
7 you.

8 MR. WINDHAM:

9 All right. So what we are
10 going to do is go by parish.

11 MS. CHENG:

12 Okay. We have 558 new
13 applications. They are however
14 split up into the 305 that were
15 deferred from the previous
16 meeting in May, so that is the
17 first bunch.

18 MR. WINDHAM:

19 They are still broken up by
20 parish.

21 MS. CHENG:

22 They are broken up by parish.
23 Or do you want a parish --

24 MR. ADLEY:

25 Instead of -- we all have a



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1 list, and I assume it's a public
2 list, maybe at sometime -- now, I
3 want to apologize to the Board
4 when we get into this is to
5 understand that this is a fairly
6 new exercise that we're about to
7 go through, and apologize for the
8 time, but if we're going to
9 actually get to the bottom of
10 where we stand on these issues,
11 we are going to have to -- and
12 give local government an
13 opportunity we need to do it
14 parish by parish.

15 When I looked at the first
16 parish, Ascension, I'm going to
17 begin with that, that's for me
18 before anyone else, if possible,
19 I do have some questions, and
20 this will be a BASF and CF
21 Industries and Delta Terminal.
22 The questions would be the same.
23 If there are any representatives
24 here, if they can come up -- you
25 may be -- let me ask you first.



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1 I see multiple contracts under --
2 I apologize. Acadia. I wouldn't
3 have any questions about Acadia.
4 I want to ask about Ascension. I
5 apologize. We have a ways until
6 we get there. Go ahead.

7 MR. WINDHAM:

8 Thank you, Robert.

9 MS. CHENG:

10 Do you want Acadia Parish to
11 June or should we go through the
12 May --

13 MR. WINDHAM:

14 No. We will just go through
15 the May ones first and then we
16 will come to the June ones.

17 MS. CHENG:

18 Okay. Company by company?

19 MR. WINDHAM:

20 Company by company.

21 MS. CHENG:

22 Okay. Acadia Parish, we have
23 20160897, Bayou Cove Peaking
24 Power, LLC. 3,545,880 in
25 investment, and an estimated



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1 387,210 in estimated tax relief.
2 Two construction jobs. \$238,260
3 estimated in construction
4 payroll.

5 20160785, Capitol
6 Manufacturing Company, LLC.
7 Investment of \$1,674,030.
8 Estimated tax relief of \$182,804.

9 MR. WINDHAM:

10 Hold right there. We have a
11 question. Mr. Adley.

12 MR. ADLEY:

13 It did get my attention in
14 Acadia. There's no jobs
15 associated with this at all?

16 MS. CHENG:

17 These are self reported
18 numbers by a company. There may
19 have been jobs, there may not
20 have been jobs. This is what was
21 reported to us.

22 MR. ADLEY:

23 Okay. So what we're about to
24 vote on says there are no jobs
25 associated with this?



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1 MS. CHENG:

2 Correct.

3 MR. ADLEY:

4 I stress this to point out
5 that the Executive Order that the
6 Governor talked about, that
7 Executive Order is not going to
8 apply to this group. He made that
9 very clear. But my question to
10 this group is those -- I guess
11 those items that are below \$5
12 million, it did not require any
13 advance notice, do we know what
14 these projects were for, what
15 they did, what the addition was
16 or what the new construction was?

17 MS. CHENG:

18 They did provide a list of
19 assets and vendors, but we aren't
20 told what they are used for.

21 MR. ADLEY:

22 So we don't know what these
23 projects were for?

24 MS. CHENG:

25 Through descriptions.



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1 MR. ADLEY:
2 Is someone here from Bayou
3 Cove? Is someone here from
4 Capitol Manufacturing?

5 UNIDENTIFIED SPEAKER:
6 Yes, sir.

7 MR. ADLEY:
8 Can I ask you a question,
9 please, sir.

10 MR. WINDHAM:
11 Please come forward and
12 identify yourself.

13 MR. ADLEY:
14 Sorry you are first.

15 MR. BUTLER:
16 My name is Jim Butler. I'm
17 with Capitol Manufacturing. I'm
18 the controller.

19 MR. ADLEY:
20 This project, you have two.
21 One for \$1.6 million and another
22 one for \$3.7. Are those two
23 separate projects.

24 MR. BUTLER:
25 Yes.



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1 MR. ADLEY:

2 And they were for what?

3 MR. BUTLER:

4 New machinery that improves
5 the process that we manufacture
6 pipefittings and nibbles with.

7 MR. ADLEY:

8 Well, tell me how that is
9 defined as an addition, is that
10 the replacement of existing
11 machinery.

12 MR. BUTLER:

13 It's -- it's -- no. We have
14 the old machinery but it's just
15 sitting in limbo. It's new
16 machinery that is added to make
17 us competitive with the lower
18 cost overseas products that come
19 on to the marketplace. We've got
20 to increase our technology on a
21 continual basis to be able to
22 keep up with marketplace.

23 MR. ADLEY:

24 I got it. Let me ask the
25 staff a question. This is very



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1 important for us. If it's new
2 machinery that's replacing old
3 machinery, for whatever reason,
4 by definition under the law is
5 that an addition or not? I think
6 the constitution says it's either
7 new or an addition expansion, and
8 in my mind I'm trying to get to
9 how do we define just more
10 maintenance than it is an
11 extension.

12 MS. CHENG:

13 It's an addition if the other
14 pieces are there.

15 MR. BUTLER:

16 The machineries that are
17 retired, you deduct the value of
18 those machines when they are
19 retired.

20 MR. ADLEY:

21 So the exemption that you get
22 is the difference between the
23 value of the old machine and the
24 new machine?

25 MR. BUTLER:



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1 Correct.

2 MR. ADLEY:

3 And how -- in the definition
4 -- is there a clear definition
5 law or not that this is an
6 addition or is it an
7 interpretation by the Department
8 and up to this point you've
9 interpreted all of those to be
10 additions; is that correct?
11 Okay. Thank you very much.

12 MR. MARTINY:

13 Mr. Controller, how many jobs
14 for your company are you
15 preserving? You aren't creating
16 any jobs. You stated that this
17 incentive will allow you to
18 remain competitive in the market
19 doing the same thing that you are
20 doing. How many jobs do you
21 currently have or that you are
22 currently -- your company is
23 currently providing in your
24 parish and how many jobs -- you
25 ain't going to be exactly



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1 precise, but in your perception
2 this incentive will allow you to
3 keep X amount of jobs.

4 MR. BUTLER:

5 We're in the oil field
6 industry, so, you know, we've had
7 some dissemination over the past
8 6, 12 months.

9 MR. WARD:

10 I represent Terrebonne/
11 Lafourche Parish, nobody knows it
12 better than me, sir.

13 MR. BUTLER:

14 I would say about ten or so,
15 something like that.

16 MR. WARD:

17 I appreciate everything that
18 you do and your company's work.

19 MR. BUTLER:

20 Thank you.

21 MR. WINDHAM:

22 Any other questions?

23 MR. ADLEY:

24 The last question is when we
25 get that information, whatever



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1 those jobs are, it would be very
2 helpful when we get this number
3 if you break it out for us what
4 cost is per job so that we can
5 track that.

6 MR. WARD:

7 Mr. Chairman, I think if
8 there isn't any type of language
9 in the contract that states for a
10 scenario like this where the
11 incentive is actually saving jobs
12 or sustaining jobs, I think that
13 would be important documentation
14 for this Board and this -- for
15 LED to have, if it's competitive
16 components, if you will.

17 MR. ADLEY:

18 The Executive Order itself
19 talked about if you can give a
20 really good argument for to --
21 this is required to retain those
22 jobs, and I think that's an
23 excellent idea, and we really
24 suggest that when we meet that
25 you have that information so that



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1 people have it.

2 MR. WINDHAM:

3 All right. Please proceed.

4 MS. CHENG:

5 20160786, Capitol

6 Manufacturing Company, LLC.

7 \$3,740,508 in new investment.

8 \$408,463 in estimated tax relief.

9 20161024, Cleco Power, LLC.

10 \$4,453,745 in investment.

11 \$486,349 in estimated tax relief.

12 24 construction jobs, 2,463,092

13 in construction salaries.

14 20141511, Entergy Louisiana,

15 LLC. \$117,182 in investment.

16 \$12,796 in estimated tax relief.

17 Six construction jobs. \$354,000

18 estimated construction payroll.

19 MR. WINDHAM:

20 Okay. So in Acadia Parish

21 there are \$13,531,345 total

22 dollars invested with tax relief

23 of \$1,477,622 in relief. Robert.

24 MR. ADLEY:

25 Yes. Is there someone from



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1 Cleco here?

2 MR. BENZEL (ph):

3 My name is Mike Benzel (ph).

4 I'm the principal tax accountant

5 with Cleco. My name is Stacy

6 Stubbs. I'm manager of taxes at

7 Cleco.

8 MR. ADLEY:

9 In the project here for the

10 \$4.4 million, what was that for?

11 MR. STUBBS:

12 That was for miscellaneous

13 capital additions to our plant.

14 MR. ADLEY:

15 For what?

16 MR. STUBBS:

17 For miscellaneous capital

18 additions to our plant.

19 MR. ADLEY:

20 What is that?

21 MR. STUBBS:

22 It's kind of a combination of

23 repairs to serve the equipment,

24 improvement to different things.

25 It's -- it's not purely just



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1 repairs because those would be
2 expense. These are things that
3 are actually capitalized in our
4 plant accounting system.

5 MR. ADLEY:

6 The way that you are
7 describing it is it's not new and
8 it's not an addition.

9 MR. STUBBS:

10 Yes. This will be new
11 equipment that is either
12 repaired --

13 MR. ADLEY:

14 To your old equipment again.

15 MR. STUBBS:

16 But the retires are not
17 exempted.

18 MR. ADLEY:

19 I have to say, honestly, it
20 got my attention about Cleco. I
21 love you guys, think you are
22 great, but I know you have 164 of
23 these things. Does that mean
24 every time you replace something,
25 repair something, maintain



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1 something you file for one of
2 these ITEP's.

3 MR. STUBBS:

4 Yes, sir. If it is a capital
5 addition we would file for the
6 exemption.

7 MR. ADLEY:

8 Okay. I'm just -- I will give
9 it to you. When it comes to you
10 you don't have this information.
11 That's what you're telling us?

12 MS. CHENG:

13 They do provide all of the
14 part -- the new assets that they
15 purchase to perform these capital
16 additions with vendor and cost.

17 MR. ADLEY:

18 Sure sounds like your entire
19 maintenance is in the ITEP
20 Program.

21 MR. STUBBS:

22 Well, it's only those items
23 at the power plants, which are
24 the manufacturing facilities,
25 that are capitalized according to



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1 the FERC capitalization rules
2 that --

3 MR. ADLEY:
4 Whose rule?

5 MR. STUBBS:
6 FERC.

7 MR. ADLEY:
8 That has nothing to do with
9 Louisiana, that's Washington, is
10 it not?

11 MR. STUBBS:
12 Yes, sir. The utilities are
13 -- our capitalization rules are
14 generally governed by the FERC.

15 MR. ADLEY:
16 The capitalization rules are
17 what you use in creating your
18 cost for your charge, too; is
19 that correct?

20 MR. STUBBS:
21 Yes, sir.

22 MR. ADLEY:
23 So if you are putting this
24 item into your -- into the
25 process to create cost and then



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1 when you get the ITEP exemption,
2 does that come out of the cost?

3 MR. STUBBS:

4 The property tax exemption
5 is, of course, figured into our
6 overall cost of service, which is
7 approved by the LPSC.

8 MR. ADLEY:

9 Which is outside of FERC.

10 MR. STUBBS:

11 Yes, sir.

12 MR. ADLEY:

13 The time me how to get to
14 FERC. I guess you get interstate
15 at some point.

16 MR. STUBBS:

17 Well, the FERC generally sets
18 up the capitalization rule versus
19 the maintenance you are asking
20 about the repairs and
21 maintenance, anything under the
22 accounting rules as repairs and
23 maintenance has to be expensed,
24 not capitalized.

25 MR. ADLEY:



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1 If over the years has Cleco
2 ever had one of these deferred or
3 rejected.

4 MR. STUBBS:

5 Not that I'm aware of, sir.

6 MR. ADLEY:

7 Okay. First time for
8 everything, I guess.

9 MR. WINDHAM:

10 Mr. Miller.

11 MR. MILLER:

12 You have indicated to staff
13 to that you remove -- if you are
14 replacing a piece of equipment
15 the old equipment comes off or if
16 the value of that is deducted
17 from --

18 MS. CHENG:

19 The value of the --

20 MR. MILLER:

21 Is it the five year, the five
22 year renewal, does that restart
23 the clock at five years or does
24 it go back to the first time of
25 the original equipment, which, A,



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1 that's being serviced for three
2 years; which, B, gets put in.
3 Does B have two years left or
4 does it have a new five years?

5 MS. CHENG:

6 The new five years because it
7 could have been on a separate
8 contract, like B, which is on a
9 separate contract from C, so --

10 MR. MILLER:

11 I was just wondering if you
12 took -- if you reduce the cost of
13 the new one by the value of the
14 old one, I was wondering if you
15 also reduce the time that was
16 available. That's all.

17 MS. CHENG:

18 No.

19 MR. WINDHAM:

20 The time.

21 MR. ADLEY:

22 There are no jobs with these
23 either, right? No jobs created
24 with these either?

25 MR. STUBBS:



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1 Construction job.
2 MR. WINDHAM:
3 Mr. Miller, time is
4 effectively reduced. If the
5 second item is reduced by the
6 amount of its contract that item
7 that is replacing could have been
8 on a previous contract. It only
9 had two years left in its amount.
10 When it comes to off of that
11 contract then it goes on to the
12 tax roll assuming it's at the end
13 of the second year period, so
14 200,000 would come off in two
15 years and would go on to the tax
16 roll. The other 300,000 in your
17 example would still have a life
18 of five years but it would be
19 three years from the time that
20 the 200,000 went under that tax
21 roll, so it's not a continuation
22 of perpetuation of exemptions, so
23 I just want to make sure that was
24 real clear, and Kristin's answer
25 for all of the Board members. The



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1 contracts don't perpetuate.

2 All right. Any other
3 questions for those in Acadia
4 Parish? All right. Next we'll
5 move on to Allen Parish.

6 MS. CHENG:

7 Allen Parish. 20160941, Boise
8 Cascade Wood Products, LLC.
9 \$1,441,772 in investment.
10 332,473 in estimated tax relief.

11 MR. WINDHAM:

12 Is there anyone here from
13 Allen Parish?

14 MR. ADLEY:

15 And do we know what this was
16 for?

17 MS. CHENG:

18 I can't tell you without
19 looking at the actual
20 application.

21 MR. ADLEY:

22 I'm sorry?

23 MS. CHENG:

24 I couldn't tell you without
25 looking at the actual



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1 application.

2 MR. ADLEY:

3 Me, no. Do you have it?

4 MS. CHENG:

5 No.

6 MR. ADLEY:

7 Is there anyone here from

8 Boise? No jobs?

9 MS. CHENG:

10 No jobs listed.

11 MR. ADLEY:

12 Don't know what the project

13 is. Thank you.

14 MR. WINDHAM:

15 Mr. Jones.

16 MR. JONES:

17 Mr. Chairman, are we going to

18 vote at the end or -- by the time

19 we get to the end I may forget

20 what we talked about with Acadia

21 Parish. I may be the only one,

22 but I might. I might suggest if

23 it's for the good of the order we

24 might vote at least by parish or

25 something like that.



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1 MR. ADLEY:

2 I would like to make a
3 comment, Jerry. I had asked him,
4 if he would and it's up to the
5 Board, however y'all want to
6 handle it, clearly, I had only
7 suggested to him it might be wise
8 to work your way through your
9 list so that instead of doing
10 this in-globo that you can
11 actually make a motion that you
12 may defer some, but you may find
13 out as you move through the list
14 it's very difficult to find out
15 at this point what the real
16 definition is and I'm hoping
17 before we have to make that
18 decision we work through a few
19 more of these and try to figure
20 out what that is. I just know
21 based on what I -- me,
22 personally, what I heard thus far
23 I would say I wouldn't vote for
24 anything from Boise Cascade. We
25 don't know what it is. There is



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1 nobody here. She don't know what
2 it is. I wouldn't vote for.
3 That's not the Governor, now,
4 that's me.

5 When I saw Cleco, and what
6 I've heard thus far, to me that
7 looks more like maintenance than
8 it does something that would
9 qualify in the constitution, but
10 before I cast that vote, I would
11 really like to hear, me, a few
12 more of these. I know I see some
13 of these guys, I know they got
14 their lawyers with them, and
15 hopefully I'm going to get better
16 clarification as we move forward,
17 but if you want to do it parish
18 by parish, that's okay with me.
19 That was the only reason I ask
20 that we might consider doing it
21 that way. This is so different.

22 MR. WINDHAM:

23 Kristin.

24 MS. CHENG:

25 More information is in the



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1 packet about what each project
2 is, but it's not specific. I
3 don't have that by memory, no,
4 exactly what they are applying
5 for on each one of these
6 applications, but there should be
7 a description in your binders.

8 MR. ADLEY:

9 In these?

10 MS. CHENG:

11 Yes.

12 MR. ADLEY:

13 In the 1,400 pages?

14 MS. CHENG:

15 Yes.

16 MR. ADLEY:

17 That we've all read.

18 MS. CHENG:

19 Yes.

20 MR. WINDHAM:

21 Is there a motion for the
22 first parish?

23 MR. JONES:

24 Mr. Chairman, I think Mr.
25 Adley's comments a good one.



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1 Let's work through a few of
2 these. We may decide there may
3 be a way to do it midstream.

4 MR. WINDHAM:

5 All right. So now we'll move
6 to Ascension Parish. No. Wait.
7 I am sorry. Let me summarize
8 Allen. Allen Parish has \$1.44
9 million investments. 323,000 in
10 ad valorem tax relief. Ms.
11 Kristin.

12 MS. CHENG:

13 Ascension Parish.
14 20160906, ABB Incorporated.
15 \$145,026 in investment. \$23,697
16 in estimated tax relief.

17 20160748, BASF Corporation.
18 \$4,418,966 in investment. 722,059
19 in estimated tax relief.

20 20160749, BASF Corporation.

21 MR. ADLEY:

22 Ma'am, I don't think we need
23 to read them all. We have a list
24 in front of us. That might speed
25 things up, but this was the first



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1 parish that I looked at and I was
2 really interested in BASF CF
3 Industries and Delta, especially
4 that all of them fell just below
5 this \$5 million limit to have to
6 give the advanced notification.

7 And is there someone from those
8 companies here that -- I want to
9 find out -- I see BASF has 14 --
10 13 just below the \$5 million
11 limit. I assume the one for \$6.9
12 you got advanced notice on?

13 MS. CHENG:

14 Yes.

15 MR. ADLEY:

16 I would like to know from
17 them what these projects were in
18 this one parish, these 13
19 projects or were they part of
20 one?

21 MR. WINDHAM:

22 Do we have a representative
23 from BASF here? State your name.

24 MR. BAILEY:

25 John Bailey. I'm controller.



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1 So all of these projects were
2 filed out of our tax department
3 in New Jersey. I do not do any
4 of that in our department. I can
5 assure you that all of the
6 projects were new capital
7 additions. There were
8 construction jobs involved.
9 Probably none -- -

10 MR. ADLEY:

11 Explain to me -- I'm trying
12 to understand this new
13 capitalization. Tell me what
14 that means.

15 MR. BAILEY:

16 That would mean that we
17 either replaced a piece of
18 equipment with a new piece of
19 technology to get more
20 susceptibility or better process
21 with new product or we completely
22 added a new piece of equipment.
23 None of this would have been for
24 maintenance repairs.

25 MR. ADLEY:



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1 And why is that not
2 considered maintenance and
3 repair.

4 MR. BAILEY:

5 Because by our definition of
6 capitalization, we do not allow
7 capitalization if we are
8 replacing in kind or just getting
9 a piece of equipment back up into
10 operated order. It has to be a
11 new piece of technology or get us
12 something in advance of what we
13 currently had.

14 MR. ADLEY:

15 I got you. And the separate
16 projects is the reason you didn't
17 do the advanced notification?
18 These are all separate? Every one
19 of them is separate? None of
20 these are together?

21 MR. BAILEY:

22 Yes, sir. They are all
23 separate. Keep in mind we have
24 30 plants on our site.

25 MR. ADLEY:



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1 Okay. I am going to ask the
2 staff. The language about the
3 capitalization that he is
4 referring to, the legal
5 justification for that insuring
6 us that this is not some
7 maintenance. I want to get a
8 clear definition of that. If you
9 have that, I would love to get it
10 from you, but whoever has it, I
11 think it is going to be really
12 important for you through all of
13 this. How do you get to that
14 determination. Does the
15 Department have anything that
16 defines that.

17 MS. CLAPINSKI:

18 Good afternoon. Danielle
19 Clapinski, attorney at LED. In
20 order to be a capital addition,
21 it has to have a useful life,
22 according to the IRS, in excess
23 of one year, and there are
24 different schedules for those
25 depending on the type of --



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1 MR. ADLEY:
2 Tell me what that means, it's
3 got to have what for one year?

4 MS. CLAPINSKI:
5 A useful life in excess of
6 one year.

7 MR. ADLEY:
8 A life in excess of a year?

9 MS. CLAPINSKI:
10 Yes, sir.

11 MR. ADLEY:
12 I thought you said less than
13 a year. Okay.

14 MS. CLAPINSKI:
15 No, sir. That means it's
16 capitalized on a tax return.

17 MR. ADLEY:
18 So how does that relate to
19 whether or not it's maintenance
20 or it's an addition?

21 MS. CLAPINSKI:
22 For tax purposes, like they
23 said previously, maintenance and
24 repairs is expensed, meaning the
25 full value or the full cost of



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1 that is taken as an expense on
2 that current years tax return.
3 If it's a capital cost and it has
4 a useful life more than one year
5 it has to be capitalized, so it
6 will be taken and depreciated
7 over time according to different
8 depreciation schedules depending
9 on the type of equipment or
10 property that it is.

11 MR. ADLEY:

12 And so how does that relate
13 back to our law that has to be
14 new or an addition? You interpret
15 if it's capitalization it's an
16 addition; is that correct? Is
17 there something that we fall back
18 on and say, yep, that's what that
19 is.

20 MS. CLAPINSKI:

21 I think over time as the
22 program has evolved either a new
23 establishment or an addition
24 to --

25 MR. ADLEY:



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1 That's the problem of how
2 it's evolved. I'm looking for
3 some guys -- do you have the
4 answer?

5 MR. MILLER:

6 I have a question that seems
7 like it might. What you said is
8 -- as I understand it,
9 maintenance is an expense item.
10 Why would you capitalize it and
11 put on the books for any reason?

12 MS. CLAPINSKI:

13 You wouldn't.

14 MR. MILLER:

15 Because it would be --
16 property tax would be available
17 on it -- you get the expense and
18 reduce your income, it never
19 shows up on the books ever, so
20 why would you want to put
21 something on the property tax
22 roll under any -- or on the
23 program that is going to come on
24 the property tax roll which that
25 should never be there.



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1 MS. CLAPINSKI:

2 You wouldn't.

3 MR. MILLER:

4 From a good business sense,
5 it doesn't make sense for you to
6 try and scam the system. Thank
7 you.

8 MR. JONES:

9 Ms. Clapinski, and I don't
10 understand what I know everything
11 about this stuff, but it's my
12 vague understanding that the
13 categorizations you have are
14 largely determined by the rules
15 of the Internal Revenue Service;
16 is that fair?

17 MS. CLAPINSKI:

18 Yes, sir. That's correct.

19 MR. JONES:

20 So if it's capitalized under
21 IRS rules, it's capitalized under
22 LED rules. Is that fair?

23 MS. CLAPINSKI:

24 Yes, sir.

25 MR. JONES:



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1 So I guess what I'm trying to
2 understand there is someone --
3 someone has set an objective
4 standard. It may be the IRS
5 or --

6 MS. CLAPINSKI:

7 I think it's -- with respect,
8 I think it's two different
9 questions. He is talking about
10 whether it falls -- Mr. Adley,
11 whether it's an addition or
12 manufacturing, new manufacturing
13 establishment. That's a little
14 bit different than why it's
15 capitalized or --

16 MR. JONES:

17 I understand, and I think Mr.
18 Adley's question is a real good
19 question is when do we decide
20 that capitalization meant --
21 means retention and that's a fair
22 question, but before I even get
23 there I need to understand what
24 falls into capitalization. I
25 think there's no point -- point



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1 is really well taken. You have no
2 incentive to capitalize it at
3 all.

4 MS. CLAPINSKI:

5 That's correct. And I can
6 tell you from a historical
7 perspective, I have been at the
8 Department for about five years
9 now and the entirety of my time
10 here is the -- new equipment has
11 been considered an addition. I
12 don't know how long before that
13 it began.

14 MR. JONES:

15 Thank you.

16 MR. WARD:

17 Mr. Chairman. You made a
18 comment, sir, about technology
19 upgrades would be part of the
20 costs?

21 MR. BAILEY:

22 If we were to replace a piece
23 of equipment with a new piece of
24 technology that gets us more
25 volume or a better quality then



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1 we would take off the old piece
2 of equipment and put on the new,
3 yes, we capitalize that.

4 MR. WARD:

5 Hypothetically that could
6 include decreasing of your labor
7 force, hypothetically?

8 MR. BAILEY:

9 Hypothetically it could, but
10 that's not usually the case. Our
11 head count has remained pretty
12 steady at our site.

13 MR. WARD:

14 You guys represent a great
15 company. I am a big fan.

16 In terms of the technology
17 upgrades, I know you said that
18 must be in excess of one year
19 lifetime, but, I mean, do you
20 have certain assets onsite that
21 may incur, you know, couple of
22 years go by and you need to
23 upgrade that technology?

24 MR. BAILEY:

25 No. Most of our equipment is



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1 going to be on a ten year life.
2 It's just rare that we have a
3 major piece of equipment that we
4 capitalize would be below ten
5 years.

6 MR. WARD:

7 Thank you.

8 MR. ADLEY:

9 I guess when you capitalize
10 it you obviously don't depreciate
11 it on top of that. There is no
12 depreciation involved in that; is
13 that right or wrong?

14 MR. BAILEY:

15 No. That would be incorrect.
16 Any time you capitalize the IRS
17 allows you to spread that
18 appreciation over the life of
19 that asset.

20 MR. ADLEY:

21 You become exempt from the
22 property tax and then through the
23 depreciation you would see
24 further deduction on the income
25 tax, is that --



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1 MR. BAILEY:
2 Due to the expense, yes.

3 MR. ADLEY:
4 Okay. Thank you.

5 MR. WINDHAM:
6 All right. Is there anyone --
7 thank you, sir. Is there someone
8 here from CF Industries?

9 MS. POWERS:
10 Dare Powers with Didier
11 Consultants, and we work with CF
12 Industries in doing not only the
13 quality jobs, but we do support
14 them in their industrial tax
15 exemptions.

16 MR. ADLEY:
17 Ma'am, you defer the
18 questions, and yours is the same,
19 all of these are under that \$5
20 million threshold, so are you
21 telling us these are all
22 different projects?

23 MS. POWERS:
24 Well, yes, sir. And may I
25 also just state the point, these



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1 are additions that are taking
2 place what we call the legacy
3 facility. There is a very large
4 expansion that is taking place,
5 and to the Governor's point,
6 there is the CEA involved, but
7 those assets have not been placed
8 in service, so these are the
9 additions that is taking place in
10 2015, and, yes, sir, they would
11 have been capitalized and they
12 would have been separate project.
13 And you can note, there were
14 jobs, additional jobs that were
15 created at the facility.

16 MR. ADLEY:

17 There's 15.

18 MS. POWERS:

19 And because of the way the
20 reporting is done, you know, we
21 can clarify that to make sure
22 that is the extent, but there
23 were at a minimum of 15 jobs
24 outside of the jobs that are
25 being created at the new -- the



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1 larger expansion that is taking
2 place.

3 MR. ADLEY:

4 I couldn't help and notice
5 the construction jobs. Every
6 project you did took 25 people.
7 If they are all different, I am
8 just curious, is it always the
9 same, just 25 people always
10 needed on every one or is that
11 y'all kind of saying, I think
12 this is 25. What is that?

13 MS. POWERS:

14 I'm sure what was done was
15 look and taken an average based
16 on the value of that, but I'm
17 sure it can be clarified. They
18 know how many construction and
19 maintenance -- no, not
20 maintenance, I apologize, they
21 know how many construction people
22 are out there because, as we all
23 know, some of the same companies
24 are performing services with all
25 of the different projects.



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1 Sometimes it's difficult to, you
2 know, separate those, but if you
3 need to --

4 MR. ADLEY:

5 I get that. I understand.
6 But when we are creating a tax
7 exemption and we're all sitting
8 here struggling with how many
9 jobs have you created, how many
10 jobs did we lose, whatever it
11 was, what I'm hearing from you,
12 if that were true for every one
13 on my list, this would not be a
14 very accurate statement of what
15 happened job wise throughout; is
16 that correct?

17 MS. POWERS:

18 Excuse me. I think it's an
19 accurate statement overall as far
20 as the contractors were out there
21 from what they were doing during
22 that period of time, you know,
23 for the period of that year and
24 for those projects. I think they
25 -- we can -- if we need to go



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1 back and break them out more
2 distinctly by each project.

3 MR. ADLEY:

4 I don't think that you need
5 to do that at this point, but I
6 will tell you that what I heard
7 roaming around one of those halls
8 you better start probably
9 tracking that a little closer
10 because my guess is somebody in
11 the near future is going to be
12 knocking on your door to verify
13 what you put on these pieces of
14 paper. So all of these are
15 separate and all capitalized and
16 they are all depreciated.

17 MS. POWERS:

18 Yes, sir.

19 MR. ADLEY:

20 They come off the tax roll
21 for property taxes and then they
22 come off the income tax roll.
23 Any of these things considered
24 inventory in any fashion?

25 MS. POWERS:



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1 No, sir. That would be
2 reported completely separate. I
3 mean, not in the exemption -- not
4 through this program.

5 MR. ADLEY:

6 Ma'am?

7 MS. POWERS:

8 Correct. Not through this
9 program, yes, sir.

10 MR. ADLEY:

11 Does your company report any
12 of these things as inventory?

13 MS. POWERS:

14 No. These are capitalized
15 assets.

16 MR. ADLEY:

17 That are depreciated?

18 MS. POWERS:

19 Correct.

20 MR. ADLEY:

21 And no further gain. You get
22 two tax breaks on the piece of
23 equipment. You get deferred
24 property tax for five to ten
25 years, whatever that number is,



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1 and you depreciate it back to the
2 Department of Revenue.

3 MS. POWERS:

4 Yes, sir. To the IRS.

5 MR. ADLEY:

6 Credit or exemptions or
7 anything? Is there any others
8 that you receive on this piece of
9 equipment?

10 MS. POWERS:

11 Only that they can also
12 participate in a Quality Jobs
13 Program --

14 MR. ADLEY:

15 I got you.

16 MS. POWERS:

17 -- at the same time, and that
18 is completely different because
19 of the jobs that are created.

20 MR. ADLEY:

21 That was only the 15 jobs?

22 MS. POWERS:

23 That's correct. Eventually
24 there will be more jobs because
25 of the larger expansion that is



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1 taking place.

2 MR. ADLEY:

3 Thank you.

4 MR. WINDHAM:

5 Any other questions?

6 MR. ADLEY:

7 Delta Terminal, are they
8 here?

9 MR. LEONARD:

10 Yes, sir. I am Jim Leonard
11 with Stanford Consulting
12 representing Delta Terminal.

13 MR. ADLEY:

14 Who are you? I apologize.
15 Only because you have four of
16 them, tell me what these four
17 projects are.

18 MR. LEONARD:

19 Yes, sir. These projects
20 were related to a project that
21 was actually performed by
22 Methanex. Methanex built a
23 multi-billion dollar Methanol
24 facility in Ascension Parish.

25 MR. ADLEY:



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1 Okay. Let me ask you this.
2 All of these -- is this one --
3 one job? What I'm trying to get
4 to is is that when you receive \$5
5 million you have to give advance
6 notice. I'm getting the
7 impression from you this is
8 really just one big job that
9 didn't get the advanced notice
10 and it was split up into four
11 pieces. Is that right or wrong?

12 MR. LEONARD:

13 No, sir. This was one
14 project that was changed during
15 the advanced notification filed.
16 That changed during --

17 MR. ADLEY:

18 You did file an advanced
19 notification?

20 MR. LEONARD:

21 Methanex filed an advanced
22 notification, yes, sir, for the
23 entire project.

24 MR. ADLEY:

25 On the first?



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1 MR. LEONARD:
2 The first, correct.

3 MR. ADLEY:
4 And then what happens
5 thereafter?

6 MR. LEONARD:
7 And then Methanex carved out
8 the logistics piece of its
9 project and decided to outsource
10 that part of the project to
11 Kinder Morgan and that involved
12 the dock system, the tanks, some
13 piping and some rail assets.

14 MR. ADLEY:
15 You said this was part of a
16 bigger job for someone else, for
17 who?

18 MR. LEONARD:
19 For Methanex, yes, sir.

20 MR. ADLEY:
21 That is not part of Delta?

22 MR. LEONARD:
23 That is not an affiliate.
24 Those are two independent
25 entities business operations,



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1 yes, sir.

2 MR. ADLEY:

3 All right. So this company
4 you did the work for, when they
5 paid you for, it did they get the
6 ITEP, too?

7 MR. LEONARD:

8 I am sorry, which, Methanex?

9 MR. ADLEY:

10 I'm getting the impression
11 that you did work for a very
12 large company.

13 MR. LEONARD:

14 Yes, sir.

15 MR. ADLEY:

16 And does it -- this project
17 and company remain with you or
18 remain with them?

19 MR. LEONARD:

20 It remains with Kinder
21 Morgan. Kinder Morgan. There's
22 two Kinder Morgan companies.

23 MR. ALLISON:

24 No. Kinder Morgan owns Delta
25 Terminals, and Kinder Morgan and



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1 Delta Terminals contracted with
2 Methanex to provide the logistic
3 services at the Methanex
4 facility, so Methanex constructed
5 a very, very large project in
6 Ascension Parish. By the way, my
7 name is Don Allison. I didn't
8 introduce myself earlier. We're
9 with Advantage Consultants. So
10 Methanex is going to build and is
11 still building a very, very large
12 project in Ascension Parish.
13 They've contracted out to Kinder
14 Morgan some logistic services for
15 that site, and Kinder Morgan owns
16 Delta Terminal Services.

17 MR. ADLEY:

18 Got that now. Does Methanex,
19 do they apply for ITEP based upon
20 what they pay for these services
21 or not?

22 MS. CHENG:

23 No. The owner of the assets
24 files for the ITEP.

25 MR. ADLEY:



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1 So it remains yours while
2 they are using it for this
3 logistics? I'm missing something
4 here, Don.

5 MR. ALLISON:

6 All right. Delta Terminal
7 build these assets that are on
8 this application and leasing to
9 Methanex, Methanex is, you know,
10 they apply their service to
11 Methanex and Methanex is paying
12 for, but Delta owns these assets
13 and continues to own the assets.
14 They are located on Methanex's
15 site and they are providing a
16 service to Methanex.

17 MR. ADLEY:

18 Then how -- I am trying to
19 figure out how to tie that into
20 an addition to some facility; the
21 agreement between two companies.

22 MR. ALLISON:

23 No. This is part of the large
24 facility that Methanex is
25 building and Delta Terminal spent



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1 a total here of \$16, \$17 million,
2 whatever these four add up to for
3 these particular assets. This is
4 a cost of the assets that Delta
5 Terminal owns at Methanex's
6 facility in Ascension Parish.

7 MR. ADLEY:

8 Did I hear you say that it
9 leases it to them?

10 MR. ALLISON:

11 They provide a service to
12 them.

13 MR. ADLEY:

14 But you said you built it and
15 you leased it to them.

16 MR. ALLISON:

17 You leased -- you are leasing
18 the services to them. The assets
19 here are storage services, dock
20 services, things like that, so
21 Methanex is paying for the
22 services that Kinder Morgan is
23 providing to Methanex for these
24 assets on Methanex's site.

25 Instead of Methanex owning these



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1 assets themselves, they are doing
2 it through Kinder Morgan.

3 MR. ADLEY:

4 How is Delta a manufacturing
5 facility?

6 MR. LEONARD:

7 These assets were originally
8 owned and operated by Methanex.
9 There is a sole sourced agreement
10 between Delta Terminals/Kinder
11 Morgan and Methanex. These
12 assets reside on the Methanex
13 site inside their fence line.
14 The only difference here is
15 ownership of the actual assets
16 that are being exempted.

17 MR. ADLEY:

18 I got that, but ITEP applies
19 to manufacturing facilities. I
20 get it how Methanex is as a big
21 company. I get that. Where I am
22 getting confused it doesn't
23 appear to me, I don't think, that
24 this is manufacturing. You are
25 creating some equipment that is



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1 leased to the manufacturer. Is
2 that a fair statement or not?

3 MR. LEONARD:

4 That is a fair statement.

5 MR. ADLEY:

6 Then you are not the
7 manufacturer.

8 MR. LEONARD:

9 We are the sole source
10 provider to --

11 MR. ADLEY:

12 You are not the manufacturer.

13 MR. LEONARD:

14 We are supporting their
15 operations solely and wholly.

16 MR. ALLISON:

17 Methanex has a manufacturing
18 facility and these assets are on
19 that facility and part of that
20 facility within the Methanex
21 fence line. The whole thing is a
22 manufacturing establishment.

23 These particular assets is part
24 of the Methanex facility and the
25 manufacturing establishment that



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1 is located on that site.

2 MR. ADLEY:

3 I get it, Don, and I don't
4 want to belabor it, but I'm
5 trying to figure out by
6 definition how you are a
7 manufacturer creating a new
8 entity or an addition to your
9 existing entity.

10 MR. ALLISON:

11 Well, the inclusions for a
12 manufacturing establishment are
13 an addition to a manufacturing
14 establishment, and the Methanex
15 site is a manufacturing
16 establishment. If Methanex owned
17 these assets on that site there
18 would be no question about it, so
19 just because someone else owns it
20 it doesn't change -- but it
21 doesn't change the nature of what
22 these assets are doing and what
23 is happening at that site.

24 MR. ADLEY:

25 Don, it doesn't change the



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1 constitution of Louisiana that
2 says you, to get ITEP, have to be
3 a manufacturer. Now, I'm going
4 to ask the staff, but clearly I
5 must be missing something here,
6 and I heard your statement, you
7 are not the manufacturer. The
8 constitution says you have to be.

9 MR. ALLISON:

10 Because the exemption is for
11 the manufacturing establishment,
12 not manufacturer, manufacturing
13 establishment is the term in the
14 constitution, I believe.

15 MR. ADLEY:

16 Staff, do agree with that?

17 MS. CLAPINSKI:

18 I believe that is correct.
19 I'm trying to pull up the
20 provision on my phone right now
21 to make sure.

22 MR. JONES:

23 Again, Mr. Chairman, and I'm
24 not -- I'm digging way back in my
25 memory bank, but hasn't this



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1 issue been litigated?

2 MR. LEONARD:

3 Not aware that it has been
4 litigated but it has been
5 presented to the Board in the
6 past on more than one occasion
7 with the Board for approval.

8 MR. WINDHAM:

9 I can't respond that it's
10 definitely been litigated, but I
11 know this Board has -- have
12 exempted property that was owned
13 by another and the manufacturing
14 was going on in the case of
15 somebody owning the property, you
16 know, owning the building. Within
17 that building manufacturing would
18 go on but it was under a lease
19 because the owner is the one that
20 is liable for the property tax,
21 so it has to be the owner that
22 gets the contract.

23 MR. JONES:

24 That's right.

25 MR. WINDHAM:



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1 So the lease is not the
2 problem.

3 MR. ADLEY:

4 I don't know. I'm not
5 worried about that. I'm worried
6 about what the constitution says.
7 That's all I'm worried about.
8 Because I see Methanex is, what,
9 three projects down and they are
10 also getting an ITEP, much
11 smaller, obviously doesn't relate
12 to this and I'm not saying that
13 it does, but I'm trying to figure
14 out -- it would be helpful at
15 whatever court case or whatever
16 you have to prove that would be
17 really beneficial. As one
18 sitting here hearing it it sounds
19 like someone leasing something to
20 a manufacturer and getting ITEP
21 for that when I think by
22 definition it's got to be the
23 manufacturer. That's just my
24 thought. I don't know that. I'm
25 no lawyer but I would ask for



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1 your help.

2 MS. CLAPINSKI:

3 Sure. The constitution
4 provision says that
5 notwithstanding any other
6 provisions of this section State
7 Board of Commerce and Industry or
8 its successor with the approval
9 of the Governor may enter into
10 contract for the exemption from
11 ad valorem taxes of a new
12 manufacturing establishment or an
13 addition to an existing
14 manufacturing establishment on
15 such terms and conditions as the
16 Board's approval of the Governor
17 deems in the best interest of the
18 state. It goes on, but it only
19 defines the term "manufacturing
20 establishment" and "addition" as
21 used in here -- herein as a new
22 plant or establishment or
23 addition or additions to any
24 existing plant or establishment
25 which engages in the business of



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1 working raw materials into wear
2 suitable for use or which gives
3 new shapes, qualities or
4 combinations to matter which
5 already has gone through some
6 artificial process, so there is
7 not a mention of a manufacturer,
8 it's mentioned of a manufacturing
9 establishment or addition to the
10 establishment that would be
11 eligible.

12 MR. ADLEY:

13 I apologize. I assume the
14 manufacturing establishment was a
15 manufacturer. I assume that
16 that's what they do. So a
17 manufacturing establishment, and
18 what you are saying is is that
19 it's your belief that if I lease
20 something to them and it's part
21 of what they use to manufacture
22 then it complies for ITEP; is
23 that the Department's position?

24 MS. CLAPINSKI:

25 I would say that that has



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1 been the way it has been
2 administered in the past, yes,
3 sir.

4 MR. ADLEY:

5 That is the way it's been
6 done in the past?

7 MS. CLAPINSKI:

8 Yes, sir.

9 MR. ADLEY:

10 I'm just going to ask you
11 without belaboring this, I would
12 like to get more information from
13 you, your backup of how you get
14 to that. I think -- I'm telling
15 you, Don, I truly believe this
16 needs to be cleared up somehow,
17 at least for me. Thank you.

18 MR. ALLISON:

19 Mr. Adley, I think it's an
20 analogy here that I know through
21 my 30 years of experience with
22 the program and this Board, that
23 in the past banks that owned
24 assets that were leased to a
25 manufacturer in a leasing



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1 arrangement, in a true leasing
2 arrangement the bank would own
3 the assets and lease them --
4 might be a capital lease, but
5 they are leasing them to the
6 manufacturer, those are assets
7 owned by the bank but used in the
8 manufacturing operation as the
9 manufacturing establishment. The
10 bank was the applicant in that
11 case many, many times in the past
12 years but it was still
13 manufacturing assets at a
14 manufacturing establishment;
15 although, they were owned by the
16 bank. This is an arrangement --

17 MR. ADLEY:

18 You do know based on that
19 Executive Order, not this one,
20 because he said it wasn't going
21 to take effect on what we are
22 looking at here, but we were
23 sitting here at our next meeting
24 because there are zero jobs there
25 and there was no advanced



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1 notification, regardless of what
2 we do when it hits this desk,
3 it's gone.

4 MR. ALLISON:

5 I understand. I'm not sure
6 why it says zero jobs here. I am
7 going to look into that. I am not
8 sure that's correct.

9 MR. ADLEY:

10 I wish it didn't.

11 MR. ALLISON:

12 I wish it didn't, too.

13 MR. ADLEY:

14 That's not right. This is --
15 this is serious. I mean, I'm
16 telling you, it's serious, and
17 it's not a matter that I don't
18 think it's right, I don't think
19 it is. You went and got a tax
20 exemption and the law says you
21 have to do certain things and
22 you've listed here that there's
23 no jobs.

24 MR. ALLISON:

25 And I believe there are jobs



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1 at this site and I am going to
2 find out why these applications
3 say zero.

4 MR. ADLEY:

5 Thank you.

6 MR. WINDHAM:

7 All right. Any other
8 questions related to these?

9 Moving on, Kristin.

10 MS. CHENG:

11 Ascension Parish had
12 209,950,673 in investment.
13 34,305,938 in estimated tax
14 relief. Assumption Parish.

15 MR. ADLEY:

16 Wait a minute. Was there
17 anybody from Ascension that had
18 anything to say? Okay. Thank
19 you, ma'am.

20 MS. CHENG:

21 Assumption Parish. Two
22 projects. \$5,765,879 in
23 investment. \$869,494 in
24 estimated tax relief. Fourteen
25 construction jobs. \$450,000 in



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1 construction salary.

2 MR. ADLEY:

3 Anybody from K/D/S here?

4 Anybody from K/D/S? I am just
5 curious what this one was for and
6 was there any advanced
7 notification. I see it's \$4.9
8 million, and I assume it wasn't,
9 but a minute ago I was surprised
10 to find out there was.

11 UNIDENTIFIED SPEAKER:

12 I'm Charles (sic) and I
13 represent K/D/S Promix and maybe
14 20 other companies as a
15 consultant, and these were
16 miscellaneous capital additions,
17 small capital purchases. Not all
18 advanced notice because it was
19 never intended to have a large
20 project. The advanced notice is
21 filed when a company anticipates
22 spending more than \$5 million on
23 one project, but all of these 500
24 and something applications, many
25 of those are just small



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1 additional capital purchases made
2 every year. As you discussed
3 earlier, some of these things are
4 replacements and if you do your
5 application properly, you deduct
6 the original cost of the item
7 that is replaced from the new
8 one. For example, if you spent
9 \$4 million on equipment, it
10 replaced equipment for a \$1
11 million, you will only get an
12 exemption for the \$3 million not
13 the entire purchase.

14 MR. ADLEY:

15 I think we covered all of
16 that. I need to know you use the
17 word "purchases" for the \$4.9
18 million.

19 MR. CHARLES:

20 Yes, sir. It could have even
21 been more and if there was a
22 description --

23 MR. ADLEY:

24 Were they purchases or were
25 they additions?



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1 MR. CHARLES:

2 They were capital pieces of
3 equipment. Not a billion or
4 anything like that.

5 MR. ADLEY:

6 So some piece of equipment
7 you capitalize and depreciated.

8 MR. CHARLES:

9 And often pieces from desk,
10 computers, many -- some of them
11 have ten thousand items on a
12 large application, but these
13 would have been small. Pumps
14 and --

15 MR. ADLEY:

16 I got that. Now I'm trying
17 to figure out how the purchase of
18 a desk is a legitimate addition
19 to a manufacturing facility.

20 MR. CHARLES:

21 Well, all of the capital
22 equipment that a manufacturer
23 purchases that stays on the site
24 is eligible under the statutes
25 and the rules and regulations of



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1 the Board of Commerce and
2 Industry. Air condition units,
3 any kind of a capital purchase
4 on --

5 MR. ADLEY:

6 I think what we're running
7 into that when you say they fit
8 the rules and I am having a hard
9 time getting from them where they
10 have this provision in the rules.
11 Now, can you show me in the rules
12 where a desk is --

13 MS. CLAPINSKI:

14 I can look for that one in
15 just a minute, but I had found
16 what Mr. Allison and Mr. Leonard
17 were speaking to earlier as it
18 related I believe, to Delta
19 Terminals. And the rules says
20 that the Board shall consider for
21 tax exemption building facilities
22 using the operation of new
23 manufacturing establishments
24 located within the state, in
25 addition to an existing



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1 manufacturing establishments
2 within the state. Exemptions are
3 granted to the owners of the
4 building that house a
5 manufacturing operation and
6 facilities that are operated
7 specifically in the manufacturing
8 of a product. The Board
9 recognizes two categories of
10 ownership. One, owners who
11 engage in manufacturing at said
12 facility; and, two, owners who
13 are not engaged in manufacturing
14 at said manufacturing
15 establishment but who had
16 provided either or both of the
17 following for a predetermined
18 manufacturing establishment. A,
19 buildings to house a
20 manufacturing establishment, or,
21 B, facilities that consist of
22 manufacturing equipment operated
23 specifically in the manufacturing
24 process.

25 So what this says, I think,



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1 goes back to Mr. Allison and Mr.
2 Leonard's point was that Methanex
3 owned the site, Delta Terminal
4 was operating a portion of that
5 site and they were not engaged in
6 manufacturing at that themselves
7 but they have provided buildings
8 or facilities that consist of
9 manufacturing equipment operated
10 specifically for the
11 manufacturing process.

12 MR. ADLEY:

13 And I got that. I got it. I
14 don't know if that's, in my mind,
15 the intent of ITEP.

16 MS. CLAPINSKI:

17 I understand.

18 MR. ADLEY:

19 I clearly don't believe the
20 intent of ITEP was let you buy
21 paperclips and desks, and I heard
22 that -- I appreciate your honesty
23 about it, I do, but what he just
24 said to us is that everybody goes
25 out and buys whatever they buy



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1 they capitalize it and it goes in
2 ITEP, and I don't think that is
3 the intent or it may be. It may
4 be in your rules.

5 MS. CLAPINSKI:

6 Section 509 of the rules does
7 state -- I am sorry, paragraph A,
8 office furniture and fixtures are
9 eligible for tax exemption only
10 when they are an integral part of
11 the manufacturing operation and
12 permanently located at the
13 manufacturing establishment, so
14 there are some parameters in
15 regard to that.

16 MR. ADLEY:

17 I thank you for that. And,
18 sir, I will tell you that I think
19 if you went around, not this
20 room, obviously, but I think if
21 you went around the state and
22 asked people if they thought that
23 were the case, I think most of
24 them would probably say, no,
25 that's not what that is about,



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1 but it -- that requires a change
2 in the rules.

3 MS. CLAPINSKI:

4 Yes, sir. That would require
5 an amendment to the rule. The
6 Board is charged with the
7 Industrial Tax Exemption rules.

8 MR. ADLEY:

9 Now, would the change in
10 rules necessary not at the
11 Executive Order basically takes
12 the MCA away, would this be gone?

13 MS. CLAPINSKI:

14 I think if the Governor
15 decides that's in the best
16 interest of the state.

17 MR. ADLEY:

18 No. If he said he is not
19 taking any MCA, I assume this
20 would be gone and would require
21 no rule change.

22 MS. CLAPINSKI:

23 Correct.

24 MR. ADLEY:

25 Would you agree with that,



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1 sir, that the Governor has final
2 say on what's in or out.

3 MR. CHARLES:

4 Absolutely.

5 MR. ADLEY:

6 Thank you.

7 MR. WINDHAM:

8 Mr. Richard.

9 MR. RICHARD:

10 One more question just to
11 kind of bring it full circle, so
12 based on the Executive Order, we
13 do anticipate some rule changes?

14 MR. WINDHAM:

15 I would say yes. I mean,
16 there will have to be some rule
17 changes.

18 MR. RICHARD:

19 Thanks.

20 MR. WINDHAM:

21 At the conclusion of this
22 meeting, I would love to put
23 together a rules committee, so if
24 there are any people that would
25 consider volunteering.



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1 All right. That concludes
2 Assumption Parish. Beauregard
3 Parish.

4 MS. CHENG:

5 Beauregard Parish. 15
6 projects. 48,268,434 in
7 investment. 8,253,902 in
8 estimated tax relief. 590
9 construction jobs. 6,990,269
10 estimated construction salaries.

11 MR. WINDHAM:

12 Is anyone from Beauregard
13 Parish here that would like to
14 speak in support of our position?

15 MR. ADLEY:

16 Boise is not the same list.
17 Nobody from Boise. Anybody here
18 from Boise? I see they've got 14
19 all below the \$5 million that
20 doesn't require any kind of
21 advanced notice. And, ma'am,
22 just for your information, Mr.
23 Pierson was kind enough to give
24 me the stuff from -- which one
25 was this one. Back in Allen



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1 Parish we were asking Boise
2 Cascade, what the project was.
3 Some of it made a lot of sense to
4 me and some of it didn't, but I
5 get it. Masks, light pole, log
6 stacker, forklift. I get it.
7 I'm sure it's used, but I just
8 don't think that's what people
9 thought was happening with their
10 industrial tax exemption. They
11 thought they were expanding these
12 facilities for what it's worth.
13 Anyway, it is in your package,
14 you are right. But there is no
15 one here from Boise.

16 Let me ask this real quick
17 question. Is this typical for
18 somebody to walk in and ask for a
19 \$50 million investment, create no
20 jobs and ask for a tax exemption
21 and not show up? That happens
22 often around here?

23 MS. CHENG:

24 We recommend that they be
25 here.



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1 MR. ADLEY:
2 Okay. Thank you.

3 MR. WINDHAM:
4 Bienville Parish. Anyone
5 from Bienville here?

6 MS. CHENG:
7 One project for \$620,477.
8 \$98,470 in estimated tax relief.

9 MR. WINDHAM:
10 Anyone from Mondri? Bossier
11 Parish. Is there any
12 representatives from Bossier
13 Parish here?

14 MR. ADLEY:
15 And I got to tell you I'm
16 hoping there is. That is my
17 hometown, so my parish. I happen
18 to know all three of these, so
19 I'm hoping somebody might be
20 here. Do you encourage them to
21 come too, ma'am.

22 MS. CHENG:
23 Yes.

24 MR. ADLEY:
25 You might tell Robert Mill of



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1 Calumet he missed a great
2 opportunity.

3 MS. CHENG:

4 Three projects in Bossier
5 Parish for \$6,376,209 in
6 investment. \$1,022,744, 35 new
7 jobs. 175 in salary. 25
8 construction jobs. \$1,933,174 in
9 construction salary.

10 MR. WINDHAM:

11 Are there any representatives
12 from these three companies here?
13 Yes. Sir, can you please step
14 forward.

15 MR. ADLEY:

16 While he is coming forward, I
17 will tell the Board so that they
18 know that one of these companies
19 back in Bossier actually wrote me
20 a letter two weeks ago and told
21 me how critical and important
22 this was to his company.

23 MR. JIM WESLEY:

24 That was me.

25 MR. ADLEY:



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1 That's you? Thank you. Glad
2 to see you made it here.

3 MR. WESLEY:

4 Jim Wesley, President of
5 Wintech.

6 MR. ADLEY:

7 Back in Bossier. Okay. So
8 kind of tell me what the project
9 was. I know you wrote me a
10 letter, but if you share with
11 these folks what it was.

12 MR. WESLEY:

13 We built a new facility in
14 Bossier.

15 MR. ADLEY:

16 You built a building?

17 MR. WESLEY:

18 Uh-huh (affirmative
19 response).

20 MR. ADLEY:

21 Did you write off the desk
22 and paperclips, too?

23 MR. WARD:

24 Sir, if you could kind of --

25 MR. WESLEY:



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1 They are not included in this
2 amount. Bought new machinery.

3 MR. ADLEY:

4 New machinery. New building.

5 MR. WESLEY:

6 Yes, sir.

7 MR. ADLEY:

8 New facility.

9 MR. WESLEY:

10 Yes, sir.

11 MR. ADLEY:

12 Expansion. No desk.

13 MR. WESLEY:

14 We have desk, but a desk is
15 not a capital item but --

16 MR. ADLEY:

17 A desk is what?

18 MR. WESLEY:

19 A desk would be an expense if
20 it's less than a certain amount.

21 MR. ADLEY:

22 I see. It's got to be an
23 expensive desk.

24 MR. WESLEY:

25 It would have to be.



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1 MR. ADLEY:

2 Thank you. I do appreciate
3 your letter. I'm sorry, we've
4 been busy. I haven't been able
5 to respond to it, but thank you.

6 MR. WESLEY:

7 We are a small manufacturer.
8 We did file an advanced
9 notification.

10 MR. ADLEY:

11 You did?

12 MR. WESLEY:

13 Yes, sir.

14 MR. ADLEY:

15 Then why did you file it on
16 \$2 million? You didn't have to
17 file it on \$2 million.

18 MR. WESLEY:

19 At the time I was told that
20 we had to file an advanced
21 notification but I may have been
22 mistaken on that. We went ahead
23 and did that.

24 MR. ADLEY:

25 Honestly, it's probably a



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1 good thing that you did. My
2 guess is a lot of people will be
3 filing them in the future. Thank
4 you.

5 MR. WINDHAM:

6 Any other questions for the
7 gentleman? Kristin. Caddo
8 Parish.

9 MS. CHENG:

10 Caddo Parish, I do need to
11 let you know that 20161166, the
12 company has requested to withdraw
13 and cancel that application
14 because the catalyst that was
15 applied for, they don't own it,
16 so they're canceling that
17 application.

18 MR. WINDHAM:

19 That was 1166?

20 MS. CHENG:

21 20161166.

22 MR. ADLEY:

23 Give me the name of the
24 company.

25 MS. CHENG:



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1 Calumet Shreveport Lubricants
2 & Waxes, LLC.

3 MR. ADLEY:
4 Which one? I couldn't hear
5 that.

6 MS. CHENG:
7 20161166.

8 MR. ADLEY:
9 It helps me a whole lot if
10 you call out the company name. I
11 got it, though. I'm looking at
12 it.

13 MR. ADLEY:
14 That's Calumet?

15 MS. CHENG:
16 Yes, sir.

17 MR. ADLEY:
18 That's the same Calumet that
19 was over in Bossier. Two of them,
20 one in Shreveport, one in
21 Bossier. They cancelled?

22 MS. CHENG:
23 They are cancelling that one
24 application because they don't
25 actually own those assets.



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1 MR. ADLEY:
2 And nobody from Calumet here?

3 MR. WINDHAM:
4 Is there anyone from Caddo
5 Parish. Caddo, please. State
6 your name for us.

7 MR. ORGANIC:
8 Allen Organic. I am with
9 Inferno Manufacturing in
10 Shreveport.

11 MR. ADLEY:
12 Which one? For 148,000.

13 MR. ORGANIC:
14 Yes. 148,000.

15 MR. ADLEY:
16 I am going to tell you
17 something, it's really nice that
18 you would drive all the way down
19 here from Shreveport, at least be
20 here, for 148,000 and we got
21 people sitting up here that are
22 getting \$50 million and didn't
23 want to show up. I want to say
24 we do appreciate that.

25 MR. ORGANIC:



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1 Well, we applied two years
2 ago for a plant expansion and I
3 came for that, too.

4 MR. ADLEY:

5 What was the 148.

6 MR. ORGANIC:

7 Half of it was a new machine
8 to make a new product for us.
9 It's a rolling machine to roll a
10 guard for the site glass that we
11 make, and --

12 MR. ADLEY:

13 How many jobs do you have
14 now.

15 MR. ORGANIC:

16 We have 20 people.

17 MR. ADLEY:

18 And this addition, did it
19 preserve any jobs? Was there just
20 new modernization? What was it?

21 MR. ORGANIC:

22 Hard to say. We're
23 declining. We laid off, last
24 year, four people and we just
25 modernizing and making new



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1 products to try to get ahead.

2 MR. ADLEY:

3 This is a really important
4 question. I know you are very
5 small, so I apologize. Very
6 important question. When you
7 modernize, is that costing us
8 jobs?

9 MR. ORGANIC:

10 No. We're making things
11 better for the workers. Some of
12 the expenses were torquing,
13 tightening, automatic wrenches to
14 make the work go easier for
15 people and give us more quality
16 and consistency.

17 MR. ADLEY:

18 The layoffs of the four were
19 prior to this.

20 MR. ORGANIC:

21 That's right.

22 MR. ADLEY:

23 Thank you.

24 MS. CHENG:

25 Caddo Parish, 19 projects



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1 because one was withdrawn and
2 canceled. \$21,786,435 in
3 investment. \$4,493,370 in
4 estimated tax relief. 123 new
5 jobs. \$4,603,332 in salary, and
6 163 construction jobs.
7 \$6,390,207 in construction
8 salary.

9 MR. WINDHAM:

10 Thank you, Kristin. We are
11 on to Calcasieu Parish.

12 MR. ADLEY:

13 And CITGO.

14 MS. CHENG:

15 CITGO actually e-mailed me
16 and said they ran into
17 transportation issues and asked
18 if they could defer these to the
19 next meeting if you had questions
20 for them.

21 MR. ADLEY:

22 Mr. Rainwater.

23 MR. RAINWATER:

24 Yes, sir. My name is Paul
25 Rainwater. I am representing



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1 CITGO Petroleum. The person that
2 actually filed the applications
3 and does the tax information got
4 stuck in Houston, but I am
5 familiar with this project and I
6 am familiar with the application.
7 This was part of a modernization
8 program that the refinery took
9 place and actually they
10 consolidated a flair, and
11 actually been to the refinery and
12 had gone to some tours, taken
13 delegation through and the
14 Governor's chief of staff. They
15 explained what they were doing.
16 CITGO Petroleum was established
17 in 1944. The flair was an old
18 flair, so they consolidated.
19 They went through and put in some
20 catalytic hydroheaters. They did
21 a dock expansion and some other
22 things. Job retention. It was a
23 modernization project so they
24 could expand their ability to
25 take crew, so that's -- there's,

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1 I think, seven different projects
2 associated with the applications
3 if I am not mistaken.

4 MR. ADLEY:

5 The total of the tax relief
6 of these -- I was trying to total
7 them, one and a half million,
8 800,000, 800,000, do you know
9 what that total is.

10 MR. ORGANIC:

11 I think it's \$33 million
12 total.

13 MR. ADLEY:

14 \$33 million. And they were
15 six new jobs.

16 MR. ORGANIC:

17 No. There were 3,000
18 construction jobs associated with
19 the project and six new permanent
20 jobs, but there were 3,000
21 construction jobs for about
22 almost 18 months.

23 MR. ADLEY:

24 The report we're looking at
25 says there's six new jobs. Which



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1 one -- I see this list of CITGO.
2 There's no job. You should have
3 let me keep talking, I was
4 giving you six jobs.

5 MR. ORGANIC:

6 Well, there were 3,000
7 construction jobs and retention
8 on the -- on those specific jobs.

9 MR. ADLEY:

10 So the 3,000 totals up to 24,
11 19, 20, 33, 19, 38.

12 MR. ORGANIC:

13 Well, according to the plant
14 manager and the discussions we
15 had, there were 3,000 total.

16 MR. ADLEY:

17 That's not what you have
18 listed here. You might want to go
19 back and talk to him. It's
20 pretty dramatically different to
21 that.

22 MR. ORGANIC:

23 What was the number you
24 stated? I'm sorry.

25 MR. ADLEY:



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1 It looks like to me he is
2 showing -- and I guess I am
3 looking at CITGO, and I
4 appreciate that, but it looks
5 like, to me, you've got -- if you
6 add up 20, 45, 38, 19, 33, 20 and
7 19.

8 MR. ORGANIC:

9 Yes, sir. I would have to go
10 back and look. There was a
11 briefing that we received and it
12 was over a period of time. I
13 don't know if all of those jobs
14 are associated with this
15 particular application, but --

16 MR. ADLEY:

17 Again, I heard your
18 statement, but the staff, your --
19 what they filed with you is
20 dramatically less, so the total
21 tax exemption was how much?

22 MR. ORGANIC:

23 I think it's \$33 million.

24 MR. ADLEY:

25 \$33 million.



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1 MR. ORGANIC:
2 I am sorry. Investment value.

3 MR. ADLEY:
4 How many construction jobs,
5 staff? There is no permanent
6 jobs.

7 MR. ORGANIC:
8 Not that I know of, no, sir.

9 MR. ADLEY:
10 I did enjoy the visit with
11 you and the CEO of CITGO in
12 Houston. Yes, ma'am, how many?

13 MS. CHENG:
14 194 construction jobs.

15 MR. ADLEY:
16 Now, why would I not save \$33
17 million for 140 something
18 construction jobs.

19 MR. ORGANIC:
20 It's a modernization project.

21 MR. ADLEY:
22 Thank you.

23 MR. ORGANIC:
24 It retains 1900 jobs in the
25 facility. Competitive



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1 environment. And, you know, huge
2 support and local government.
3 I'm from Calcasieu. Very
4 familiar with the refinery. Been
5 to the refinery a number of
6 times. Actually ran an economic
7 develop program in Calcasieu
8 Paris. Understand very well how
9 the tax exemption program works.
10 In Calcasieu we are pretty
11 sophisticated. You go to the
12 School Board, you go to the
13 sheriff's department, and you go
14 to the parish government, you go
15 to city council. Everybody is
16 briefed. Everybody understands
17 the cause, and they understand
18 what is associated with the ten
19 year tax exemption, the ad
20 valorem tax, what it means to the
21 community. So -- and I may be
22 mixing numbers. Again, we
23 received a number of briefings
24 about, you know, turnarounds and
25 projects that occur in the

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1 refinery, so that is probably
2 where that larger number came
3 from.

4 MR. WINDHAM:

5 Thank you. Any other
6 questions?

7 MR. ADLEY:

8 Is Entergy here?

9 UNIDENTIFIED SPEAKER (FROM
10 AUDIENCE):

11 If we have a clarification,
12 do you want us to come and talk
13 about it or do you want to call
14 the company, you know, if you
15 have specific questions.

16 MR. ADLEY:

17 What I'm doing is I'm really
18 interested in those that didn't
19 get advanced notification. If you
20 are one of the larger companies
21 that gave the advanced
22 notification, I'm not as
23 interested it that because they
24 have much more information on
25 that already, and for purposes of



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1 just time for all of these poor
2 folks having to sit here and go
3 through this. I tried to narrow
4 it down to just them because we
5 are all very interested in
6 companies that have a list of 10,
7 12, 15 projects under \$5 million
8 to figure out why that's
9 happening and what it's for. I
10 don't know if that helps you or
11 not.

12 UNIDENTIFIED SPEAKER:

13 I'm here. I'm ready to
14 answer any questions. I just
15 want to make sure I'm not missing
16 the opportunity if I'm supposed
17 to --

18 MR. ADLEY:

19 He opened the floor to
20 anybody who wants to speak. If
21 you want to talk, you can do
22 that.

23 UNIDENTIFIED SPEAKER:

24 I don't really want to.
25 (Laughter from audience.)



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1 I can tell you who I'm
2 representing today. Halliburton,
3 CB&I Energy and --

4 MR. ADLEY:

5 Well, why don't you come up
6 here. Entergy's got one in
7 Calcasieu.

8 UNIDENTIFIED SPEAKER (FROM
9 AUDIENCE):

10 I am sorry, not Entergy.
11 CB&I.

12 MR. ADLEY:

13 I thought you said Entergy.
14 Okay.

15 MS. CLAPINSKI:

16 Mr. Adley, based on the
17 investment analysis for Entergy,
18 it would appear that they did in
19 fact file advanced notification.
20 One is \$16 million, one is \$8.8
21 million and there's a smaller one
22 for \$936,000.

23 MR. ADLEY:

24 The only question that I
25 really wanted to ask them, I knew



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1 when I looked at -- I said Cleco
2 had 164 a minute ago and I am not
3 real sure that I made the mistake
4 and it wasn't Entergy that had
5 the 164 and I wanted to clarify
6 that if I could. Is there
7 somebody here from Entergy?

8 MR. WINDHAM:

9 Is there someone here from
10 Entergy.

11 MS. GALLERY:

12 Hi. I'm Patricia Gallery,
13 managing tax director for
14 Entergy.

15 MR. DOSS:

16 Gene Doss, tax manager for
17 Entergy.

18 MR. ADLEY:

19 So the only question that I
20 have to you, earlier about two or
21 three months ago I saw a report,
22 I think it was -- I first thought
23 it was Cleco, but I think it's
24 Entergy. It said 164 ITEPs. How
25 many total does the company have?



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1 Not in money but in different
2 projects. How many exemptions,
3 how many different projects does
4 Entergy have in the State of
5 Louisiana?

6 MS. GALLERY:

7 Off the top of my head -- are
8 you talking about for approval
9 today or projects --

10 MR. ADLEY:

11 No. Total.

12 MS. GALLERY:

13 Off the top of my head I
14 don't know how many different
15 projects we have going on. We
16 have several generation
17 facilities throughout the state,
18 though.

19 MR. ADLEY:

20 And these three are for what?

21 MS. GALLERY:

22 The one for Calcasieu Parish,
23 they are annual capital upgrades.
24 They are upgrading some of the
25 capital.



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1 MR. ADLEY:
2 All three projects and they
3 are three separate projects?

4 MS. GALLERY:
5 They are three separate
6 projects, yes.

7 MR. ADLEY:
8 Thank you, ma'am. Any
9 individuals of Calcasieu have
10 anything to say? Any public
11 officials? Okay.

12 MS. CHENG:
13 Calcasieu Parish has 24
14 projects. \$130,643,836
15 investment. \$21,691,182 in
16 estimated tax benefit. 18 new
17 jobs. 13,556,400 in salary. 942
18 in construction jobs. 58,868,457
19 in construction payroll.

20 MR. WINDHAM:
21 All right. Now we move on to
22 Cameron Parish.

23 MS. CHENG:
24 Cameron Parish has one
25 project for \$225,972. \$54,979 in



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1 tax relief. Three construction
2 jobs. \$90,000 in construction
3 payroll.

4 MR. ADLEY:

5 And just for the record it
6 looks like Entergy has got 17 of
7 them for this meeting. I don't
8 have any questions for Cameron.

9 MR. WINDHAM:

10 Does anyone have any
11 questions for Cameron Parish?
12 All right. Let's move on to
13 Concordia.

14 MS. CHENG:

15 Concordia Parish. Two
16 projects. 2,783,592 in
17 investment. \$440,921 in estimate
18 tax relief. 37 construction
19 jobs. And 1,110,000 in
20 construction salary.

21 MR. WINDHAM:

22 Any representatives from
23 Concordia?

24 MR. ADLEY:

25 No questions.



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1 MR. WINDHAM:
2 DeSoto Parish.

3 MS. CHENG:
4 DeSoto Parish. Three projects
5 for \$11,387,064. \$1,919,859 in
6 tax relief.

7 MR. ADLEY:
8 If I remember from earlier,
9 these are the similar things that
10 Cleco had applied for before and
11 back up in Acadia, it's different
12 for similar stuff?

13 MS. CHENG:
14 I believe so.

15 MR. ADLEY:
16 Okay.

17 MS. CHENG:
18 62 construction jobs.
19 6,448,593 in construction
20 payroll.

21 MR. ADLEY:
22 There's no jobs?

23 MS. CHENG:
24 No jobs reported.

25 MR. ADLEY:



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1 No new jobs.

2 MR. WINDHAM:

3 Any questions related to
4 DeSoto Parish.

5 MR. MILLER:

6 I have a question. The
7 absence of retained jobs is just
8 because we don't ask?

9 MS. CHENG:

10 They do provide an existing
11 job -- there is an area to --
12 that is provided and we just
13 don't put it on here. They may
14 be in your detailed -- should be
15 in your detailed application
16 summaries.

17 MR. WINDHAM:

18 All right. East Baton Rouge
19 Parish. Is there anyone here
20 from East Baton Rouge Parish? No.
21 Parish, local government
22 representing the people that
23 would be impacted as a result of
24 the Governor's Executive Order.

25 MS. CHENG:



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1 East Baton Rouge Parish. 12
2 projects. \$49,391,180 in
3 investment. 8,386,624 in tax
4 relief. 27 new jobs with
5 \$13,863,720 in salaries. 283
6 construction jobs. \$8,759,712 in
7 construction salaries.

8 MR. ADLEY:

9 I don't have any questions.

10 MS. CHENG:

11 East Feliciana. One project.
12 \$1,365,264 in investment.
13 103,077 in estimated tax relief.

14 Evangeline Parish, two
15 projects. 7,029,229 in
16 investment. \$771,809 in estimated
17 tax relief. 18 construction
18 jobs. 1,915,902 in construction
19 salary.

20 MR. WINDHAM:

21 Anyone from Evangeline? All
22 right. Grant Parish.

23 MS. CHENG:

24 Grant Parish. One project
25 for \$533,789 in investment.



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1 \$137,824 in estimated tax relief.
2 15 construction jobs. \$59,801 in
3 construction salary.

4 MR. WINDHAM:

5 Anyone from Iberia Parish? A
6 representative from Iberia
7 Parish. Please state your name.

8 MS. BROUSSARD:

9 Denise Broussard. I am with
10 Aviation Exteriors. I am the CFO.

11 MR. ADLEY:

12 I apologize to you, ma'am. I
13 don't have any questions about it
14 on here.

15 MS. CHENG:

16 Six projects. 19,988,959 in
17 investment. \$2,096,841 in
18 estimated tax relief. 81
19 construction jobs. \$2,739,979 in
20 construction payroll.

21 MR. WINDHAM:

22 All right. Iberville Parish.
23 Anyone here from Iberville
24 Parish?

25 MR. ADLEY:



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1 Is somebody from Shintech
2 here? Is this more desk and
3 paperclips or something else.
4 This time it's \$59, \$60 million.

5 MR. CHUCK:

6 Yes, sir. This is Chuck
7 again. Shintech is one of my
8 clients. Secretary Pierson knows
9 in with all of the recruiting
10 here in Louisiana, so they spent
11 a little over \$2 billion so far,
12 I think, in Iberville parish.

13 MR. ADLEY:

14 I got that. What is this
15 for?

16 MR. CHUCK:

17 Additional capital equipment.
18 They spent so much money. They
19 capitalize things throughout the
20 year, they don't just wait until
21 March 31st to file their
22 extension.

23 MR. ADLEY:

24 Tell us what this is.

25 MR. CHUCK:



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1 Yes, sir. As portions come
2 on we have 90 days from the time
3 that the assets are completed to
4 file an exemption, so some of
5 them may be \$200 billion, some of
6 them \$50 million.

7 MR. ADLEY:

8 I got it. Can you tell me
9 what this is.

10 MR. CHUCK:

11 No. I can't tell you each
12 individual item that is in there.

13 MR. ADLEY:

14 Give me a general idea. This
15 is more desk and stuff?

16 MR. CHUCK:

17 No. I can't tell you exactly
18 what is in there but there is a
19 lot of a little over \$1 billion
20 in chemical equipment mix up, the
21 vast majority of it.

22 MR. ADLEY:

23 How old is Shintech over
24 there?

25 MR. CHUCK:



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1 Let's see. They came to West
2 Baton Rouge Parish initially in
3 Addis and then they built a much
4 larger plant in Plaquemine, and
5 it's maybe eight years or so have
6 been in Plaquemine and --

7 MR. ADLEY:

8 This is Iberville.

9 MR. CHUCK:

10 Iberville. I am sorry. The
11 City of Plaquemine in Iberville
12 Parish. I am sorry. We have two
13 plants. What we call Addis we
14 call Plaquemine, but this is in
15 Iberville Parish.

16 MR. ADLEY:

17 Thank you.

18 MR. CHUCK:

19 Yes, sir.

20 MR. WINDHAM:

21 Any other questions for this
22 parish? All right. Jackson
23 Parish. Any representatives from
24 Jackson Parish?

25 MS. CHENG:



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1 I didn't read Iberville
2 Parish. 15 projects.
3 \$175,511,796 in investment.
4 \$27,379,843 in estimated tax
5 relief. 101 new jobs with
6 \$86,187,400 in salary. 1149
7 construction jobs with
8 \$36,519,972 in construction
9 salaries.

10 MR. WINDHAM:
11 Jackson Parish.

12 MS. CHENG:
13 Jackson Parish. Three
14 projects. Investment of
15 6,094,717. \$914,207 estimated
16 tax relief.

17 MR. ADLEY:
18 Is West Rock here.

19 MR. TODD PILES:
20 Yes, sir. I am Todd Piles
21 (ph). I am the engineering
22 manager at the WestRock facility
23 in Hodge, Louisiana.

24 MR. ADLEY:
25 I'm trying to find out that



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1 the three projects -- and none of
2 these advanced notice was given
3 on, I assume, they all below --

4 MR. PILES:

5 That I can't answer. These
6 are filed from our corporate tax
7 office. No is the answer.

8 MR. ADLEY:

9 No. Okay. What were the
10 three, is it one project or three
11 separate projects?

12 MR. PILES:

13 Three separate projects. One
14 was the west storage yard with
15 the new expansion. The other
16 project was a new HD storage tank
17 for our pulp facility, and the
18 other is a new chiller unit for
19 our machine.

20 MR. ADLEY:

21 So when you built them out
22 there there were no new jobs
23 created with that. It's just an
24 expansion on what you currently
25 have and did you lose any jobs



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1 when you created them at all.

2 MR. PILES:

3 No, sir. There was one job
4 created with the west yard
5 storage. Initially it was going
6 to be subcontracted, and since
7 then the mill has staffed that
8 facility, so it wasn't in the
9 report.

10 MR. ADLEY:

11 Okay. No jobs. \$6 million.
12 Thank you.

13 MR. WINDHAM:

14 All right. Jefferson Parish.
15 Any representatives from
16 Jefferson Parish?

17 MS. KAISER:

18 Good afternoon. I'm Donna
19 Kaiser with New NGC doing
20 business as National Gypsum.

21 MS. CHENG:

22 I believe their application
23 is on with the set for the June
24 meeting. Hers was not rolled
25 over from the May meeting.



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1 MR. WINDHAM:

2 Is that New NGC. Is that \$1,
3 059 million.

4 MS. KAISER:

5 That's correct.

6 MR. ADLEY:

7 Name your company again,
8 ma'am. I couldn't understand you.
9 I am sorry.

10 MS. KAISER:

11 New NGC, Inc. dba National
12 Gypsum.

13 MR. ADLEY:

14 What was your project?

15 MS. KAISER:

16 We had several things, there
17 were several small projects. We
18 make wallboards and the industry
19 is changing. People wanting
20 light weight boards, so we're
21 having to change our process, and
22 while this was process equipment
23 changing the way we do things
24 where we put raw materials
25 together. It preserved jobs,



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1 basically, because we have some
2 plants that are not up to par
3 like this one is and they are
4 offline now. It was preservation
5 of jobs, basically.

6 MR. ADLEY:

7 Thank you.

8 MS. KAISER:

9 Thank you.

10 MR. ADLEY:

11 The Entergy for the \$21
12 million, I notice they keep
13 popping up parish by parish. I
14 remember previously
15 modernization. Whoever is from
16 Entergy, is this another one of
17 your modernization? What is this
18 one?

19 MS. GALLERY:

20 I guess we didn't refer to it
21 as modernization previously, but
22 it is the same in that it is
23 additional capital put into the
24 facility to keep it functioning.

25 MR. ADLEY:



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1 So is it maintenance or is
2 this another one of those
3 capitalization things.

4 MS. GALLERY:

5 Well, no, this is not a
6 capitalization notification and,
7 you know, a large dollar amount
8 of capital upgrades, it's not
9 what we would consider
10 maintenance.

11 MR. ADLEY:

12 Your explanation was keep to
13 it functioning. I just -- in my
14 mind that sounds like
15 maintenance.

16 MS. GALLERY:

17 Well, make it more efficient.
18 You know, with projects this size
19 or facilities of this type in
20 order for them to continue to
21 function efficiently and
22 effectively we do have to put in
23 new equipment and do those kinds
24 of things.

25 MR. ADLEY:



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1 I'm just curious, as a
2 business person, when you put in
3 new equipment, I assume you
4 anticipate you increase your
5 bottom line by doing that. Is
6 that a fair statement?

7 MS. GALLERY:

8 Well, we're cost based
9 regulated.

10 MR. ADLEY:

11 I know what you are.

12 MS. GALLERY:

13 Right, so, yes, we recover
14 our cost and do get a return on
15 our investment.

16 MR. ADLEY:

17 Okay. And Cornerstone is the
18 only other one that I had in
19 Jefferson had multiple
20 projects --

21 MR. WINDHAM:

22 Thank you.

23 MR. ADLEY:

24 -- falling under the \$5
25 million. Anyone here from



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1 Cornerstone? I see Cornerstone
2 had four all falling under the \$5
3 million and no jobs. Anybody
4 here with Cornerstone?

5 Staff, do you know what these
6 projects were? I know you have
7 it in this -- these books
8 somewhere. That's all right.
9 It's just amazing you've got five
10 different projects, it looks
11 like, around, I don't know, \$20
12 million.

13 MS. CHENG:

14 Their description is various
15 capital additions is what it says
16 on their application.

17 MR. ADLEY:

18 Various --

19 MS. CHENG:

20 Capital additions.

21 MR. ADLEY:

22 You don't know what it is?

23 MS. CHENG:

24 The list of assets would be
25 with the entire application in



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1 its file at LED.

2 MR. ADLEY:

3 I can't even pronounce this
4 word. It's normal practice that
5 people come, in the past, these
6 things just get approved and even
7 if people aren't here to answer
8 questions?

9 MS. CHENG:

10 They've met the requirements
11 that are in the rules.

12 MS. CLAPINSKI:

13 Yes, sir.

14 MR. ADLEY:

15 They take the position
16 because of what has occurred,
17 that's the way it works.

18 MS. CLAPINSKI:

19 Yes, sir. That's correct.

20 MR. ADLEY:

21 I got you. Thank you.

22 MS. CHENG:

23 Jefferson Parish. 15
24 projects. \$59,661,690 in
25 investment. \$9,199,833 in



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1 estimated tax relief. 57 new
2 jobs with \$2,183,791 in salaries.
3 124 construction jobs with
4 \$7,670,000 in construction
5 salaries.

6 MR. WINDHAM:

7 All right. We have LaSalle
8 Parish. Any representatives from
9 LaSalle government? Any
10 representatives from the company
11 Hunt Forest Products?

12 MS. CHENG:

13 LaSalle Parish. One project.
14 \$117,590 in investment. \$28,386
15 in estimated tax relief. Six
16 construction jobs with the
17 \$72,961 in construction salaries.

18 MR. WINDHAM:

19 All right. Lafayette Parish.
20 Representatives from Lafayette
21 Parish please step forward.

22 UNIDENTIFIED SPEAKER:

23 Good afternoon. I'm with
24 Stuller Incorporated. We're in
25 Lafayette Parish. We're a jewelry



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1 manufacturer. We had filed this
2 application. It's mainly for our
3 increase. Our capacity level to
4 support the increase and volume
5 that we have with our sales, so
6 we've increased our sales by ten
7 percent between the two years,
8 and this equipment was actually
9 manufacturing equipment in order
10 to help support the increased
11 capacity. Our head count was not
12 as we would like because it was
13 unfortunate because our sales
14 force has decreased but it's
15 mainly because people have began
16 ordering from solely the internet
17 and our call center didn't
18 require the volume of calls --
19 employees to handle the calls
20 that were coming through. Our
21 manufacturing employees did
22 increase but it was all set by
23 the decrease in the sales force.

24 MR. ADLEY:

25 So I didn't really see



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1 anything wrong with the
2 application for new equipment,
3 but there is nothing here that
4 says anything about new jobs or
5 loss of jobs, what you just
6 described.

7 UNIDENTIFIED SPEAKER:

8 When you filed your
9 application for previous year
10 employment and this year's
11 employment, the net was still
12 flat, but so, no, we have not
13 increased our employment but we
14 have increased our manufacturing
15 employment. Our sales employment
16 has decreased.

17 MR. ADLEY:

18 Well, then, staff why would
19 you not have something here?

20 MS. CHENG:

21 It wasn't provided. They
22 provided us the existing number
23 of employees, and that's not on
24 this sheet, but there were no new
25 jobs reported.



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1 UNIDENTIFIED SPEAKER:

2 It was not in my narrative
3 but I'm explaining the reason
4 behind no new jobs on the
5 application.

6 MR. ADLEY:

7 Is there a place to put new
8 jobs, old jobs, whatever happens
9 so you can figure it out once he
10 sends it in without having to
11 wait for him to get here on the
12 form? How does that work?

13 MS. CLAPINSKI:

14 At this point there is not,
15 but we will certainly look to
16 amend that form so that we can
17 provide you that information
18 going forward. What we capture
19 is the current workforce size and
20 any additions that will be
21 created due to the project that
22 they are proposing.

23 MR. ADLEY:

24 Thank you, sir.

25 MS. CHENG:



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1 Lafayette Parish had 11
2 projects with \$8,973,533 in
3 investment. \$1,151,305 in
4 estimated tax relief. Seven new
5 jobs with \$2,121,880 in salaries.
6 60 construction jobs. \$1,839,203
7 in construction salaries.

8 MR. WINDHAM:

9 I believe you are from
10 Lafayette Parish, too. State
11 your name.

12 MR. ROMERO:

13 Cambry Romero with C.D.R.S.
14 Properties, LLC.

15 MR. ADLEY:

16 Which one? I don't have any
17 questions.

18 MR. WINDHAM:

19 Any questions from any
20 members?

21 MR. ADLEY:

22 You just didn't create any
23 jobs. It's not a big item, but
24 there were no new jobs with this
25 one?



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1 MR. ROMERO:

2 No, sir. This was a building
3 being built for a manufacturing
4 facility, which is mine as well,
5 and I am up for a renewal request
6 from a delinquent renewal.

7 Sorry. But they tie in together.

8 MR. ADLEY:

9 Thank you.

10 MR. WINDHAM:

11 Lafourche Parish. Any
12 representatives from Lafourche?

13 MS. CHENG:

14 Lafourche Parish. Two
15 projects. \$55,136,620 in
16 investment. \$10,332,603 in
17 estimated tax relief. Five new
18 jobs. \$4,875 in salary. Five
19 construction jobs. \$147,721 in
20 construction salary.

21 Livingston Parish. Five
22 projects. \$4,893,016 in
23 investment. \$902,762 in
24 estimated tax relief. 22 new
25 jobs with \$3,157,240 in salary.



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1 33 construction jobs. 1,458,200
2 in construction salary.

3 MR. WINDHAM:

4 Natchitoches Parish. Are
5 there any representatives from
6 Natchitoches Parish? Please step
7 forward.

8 MS. PERSON:

9 My name is Ann Marie Person.
10 I am tax manager with
11 International Paper Company.

12 MR. WINDHAM:

13 I am sorry.

14 MS. PERSON:

15 Ann Marie Person with
16 International Paper Company.

17 MR. WINDHAM:

18 Does anyone have any
19 questions for International Paper
20 Company.

21 MR. ADLEY:

22 I have to ask you. Two
23 projects, \$4,996,784. The other,
24 \$4,991,781.

25 MS. PERSON:



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1 Right. Those actually aren't
2 one project of \$4.9 million.
3 Those are actually smaller
4 projects that get grouped
5 together. They all fall under
6 the miscellaneous amount. Some of
7 them are --

8 MR. ADLEY:

9 Can you tell me the type
10 project we're looking at. What
11 is that?

12 MS. PERSON:

13 Sure. From what I recall when
14 I did those, most of those
15 projects are going to be things
16 like upgrading the air handling
17 in the control rooms so that they
18 handle the fire protection
19 properly for the people who are
20 in the control rooms. We did a
21 lot of things around safety.

22 MR. ADLEY:

23 Why is that not maintenance?
24 You capitalize that?

25 MS. PERSON:



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1 Yes. We do. Yes. No, those
2 were upgrades. I echo what the
3 gentleman from BASF said which is
4 that neither of those projects,
5 there is no maintenance there.
6 They don't get funds for that
7 under a capital job. You have to
8 actually improve what you've got
9 in order to get capital dollars.

10 MR. ADLEY:

11 Thank you.

12 MR. WINDHAM:

13 Mr. Huval.

14 MR. HUVAL:

15 Continuing with what Mr.
16 Adley said earlier, you said it's
17 an accumulation of the smaller
18 jobs?

19 MS. PERSON:

20 Right.

21 MR. HUVAL:

22 What did they --

23 MS. PERSON:

24 They fall within the calendar
25 year.



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1 MR. HUVAL:

2 Mr. Adley continues to ask
3 about the \$5 million. Seems like
4 this is a continuation. I'm just
5 wondering if this -- it just
6 seems odd that they are just
7 under the \$5 million. Is it --

8 MS. PERSON:

9 It's just how they hold up.

10 MR. HUVAL:

11 One question: Do you just
12 maybe stop and do this much work
13 this year so we don't get over \$5
14 million.

15 MS. PERSON:

16 No. No. They are going to
17 have their capital projects and
18 some of them will be very small
19 jobs. As a matter of fact, most
20 of them are very small jobs, and
21 then when it comes time to file
22 because these are miscellaneous
23 things that they do throughout
24 the year, and -- I mean, we do
25 file. I have several advances



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1 out there for other parishes.
2 When we do big jobs we do file
3 for the advances but --

4 MR. HUVAL:
5 Okay. Thank you.

6 MR. WINDHAM:
7 On to the next parish.

8 MS. CHENG:
9 Natchitoches Parish has five
10 projects. \$31,283,580 in
11 investment. \$4,238,925 in
12 estimated tax relief. Ten new
13 jobs with \$200,000 in salary. 102
14 construction jobs. 2,555 --

15 MR. WINDHAM:
16 Wait. I lost you.

17 MS. CHENG:
18 \$2,554,270 in construction
19 payroll.

20 Orleans Parish. Two
21 projects. \$711,112 in
22 investment. \$158,649 in
23 estimated tax relief. 12 new
24 jobs with \$5,116,800 in salaries.
25 12 construction jobs. \$200,291



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1 in construction payroll.

2 MR. WINDHAM:

3 Any questions for those
4 located in Orleans Parish? On to
5 Ouachita Parish.

6 MS. CHENG:

7 Ouachita Parish. 17 projects.
8 \$29,457,670 in investment.
9 \$4,185,936 in estimated tax
10 relief. 27 new jobs with
11 \$23,757,360 in salaries. 297
12 construction jobs. \$5,593,586 in
13 construction payroll.

14 MR. ADLEY:

15 I don't have any questions.
16 I just, again, point out just for
17 the record that we've got one
18 company with eight projects all
19 under \$5 million, no jobs.

20 MR. WINDHAM:

21 Does anyone else have any
22 questions or comments on Ouachita
23 Parish? All right. Plaquemines
24 Parish.

25 MS. CHENG:



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1 Plaquemines Parish. Three
2 projects. \$3,117,438 in
3 investment. \$306,443 in
4 estimated tax relief. 11 new
5 jobs for \$213,981 in salaries.

6 MR. WINDHAM:

7 Are there any questions for
8 companies in Plaquemine Parish?
9 Pointe Coupee Parish.

10 MS. CHENG:

11 Pointe Coupee Parish. Three
12 projects. \$13,783,919 in
13 investment. \$1,127,525 in
14 estimated tax relief. One new job
15 with \$39,430 in salary. 137
16 construction jobs. \$2,061,595 in
17 construction payroll.

18 MR. WINDHAM:

19 Are there any questions
20 related to Pointe Coupee Parish?
21 Next parish.

22 MS. CHENG:

23 Rapides Parish. 10 projects.
24 \$19,071,925 in investment.
25 \$3,328,049 in estimated tax



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1 relief. 61 construction jobs.
2 \$5,974,056 in construction
3 payroll.

4 MR. WINDHAM:

5 Any questions for those
6 companies located in Rapides
7 Parish? No. Red River Parish.

8 MS. CHENG:

9 Red River Parish. One
10 project. 4290,727 in investment.
11 \$40,905 in estimated tax relief.

12 MR. WINDHAM:

13 Any questions for those in
14 Red River?

15 MS. CHENG:

16 Richland Parish. One
17 project. \$2,154,779 in
18 investment. \$226,036 in
19 estimated tax relief.

20 MR. WINDHAM:

21 Questions of those located in
22 Richland?

23 MS. CHENG:

24 Sabine Parish. Two projects,
25 \$1,281,218 in investment.



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1 \$177,449 estimated tax relief.

2 One new job with 30,000 in
3 salary.

4 St. Bernard Parish. One
5 project. \$214,554 in investment.
6 \$45,292 in estimated tax relief.
7 One construction job. \$30,000 in
8 construction salary.

9 MR. WINDHAM:

10 Questions for those? Move on.

11 MS. CHENG:

12 St. Charles Parish. 17
13 projects. \$187,524,615 in
14 investment. \$31,788,417 in
15 estimated tax relief. Two new
16 jobs. 158,000 in salary. 1600
17 construction jobs. \$85,134,387
18 in construction payroll.

19 MR. WINDHAM:

20 Any questions for those
21 companies in St. Charles Parish?
22 St. Helena Parish.

23 MS. CHENG:

24 St. Helena Parish. One
25 project. \$29,719 in investment.



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1 \$6,577 in estimated tax relief.
2 One construction job. \$10,037 in
3 construction salary.

4 MR. WINDHAM:

5 Any questions for those in
6 St. Helena. St. James Parish.

7 MS. CHENG:

8 St. James Parish. Two
9 projects. \$1,438,891 in total
10 investment. \$230,942 in
11 estimated tax relief. 11 new
12 jobs with \$719,200 in salaries.
13 100 construction jobs. \$4
14 million in construction payroll.

15 MR. WINDHAM:

16 Any questions for those in
17 St. James Parish?

18 MR. ADLEY:

19 I will say for the Board's
20 benefit when we went out and
21 tried to find out how much the
22 local governments know about
23 these exemptions, the one that
24 seemed to have been able to put
25 together a program was -- to stay



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1 on top of them was St. James
2 Parish. They apparently gather
3 up their local entities and they
4 decide as a group things that
5 they think are good for their
6 parish. It might be a good
7 example for some people to look
8 at, that's the only reason that I
9 mentioned that to you. They tell
10 me it took a whole lot of courage
11 for one man to stand up down
12 there and do that, but they've
13 been fairly successful in getting
14 their parish together to be on
15 top of these exemptions.

16 MS. CHENG:

17 St. John the Baptist Parish.
18 10 projects. \$55,609,333 in total
19 investment. \$9,820,609 in
20 estimated tax relief. 1,000
21 construction jobs with
22 \$25,924,505 in construction
23 payroll.

24 MR. WINDHAM:

25 Any questions related to St.



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1 John the Baptist Parish? St.
2 Landry.

3 MS. CHENG:

4 St. Landry Parish. Four
5 projects. \$2,583,979 in
6 investment. \$231,008 in
7 estimated tax relief. Two new
8 jobs with \$989,920 in salaries.
9 57 construction jobs. 480,682 in
10 construction payroll.

11 St. Martin Parish. Four
12 projects. \$2,392,551 in
13 investment. \$363,337 in
14 estimated tax relief. 101 new
15 jobs with \$4,223,362 in salaries.
16 15 construction jobs. \$1,160,090
17 in construction payroll.

18 MR. WINDHAM:

19 Any questions for St. Martin
20 Parish? St. Mary Parish.

21 MS. CHENG:

22 St. Mary Parish. 13 projects.
23 31,204,618 in investment.
24 4,621,404 in estimated tax
25 relief. Three new jobs.



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1 \$1,772,160 in salaries. 162
2 construction jobs. \$7,202,787 in
3 construction payroll.

4 MR. ADLEY:

5 I want you to know that in
6 St. Mary Parish that the creation
7 of three jobs that just cost a
8 little over \$1 million a job.

9 MS. CHENG:

10 St. Tammany Parish. One
11 project. \$497,583 in investment.
12 \$112,653 estimated tax relief.

13 MR. WINDHAM:

14 Any questions for St. Tammany
15 Parish? Tangipahoa.

16 MS. CHENG:

17 Tangipahoa Parish. Four
18 projects. \$6,193,488 in
19 investment. \$792,766 in
20 estimated tax relief. Three new
21 jobs. \$210,000 in salary. Ten
22 construction jobs. 500,000 in
23 construction payroll.

24 Terrebonne Parish.

25 MR. WARD:



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1 Favorable. I'm sorry. Just
2 a condition response.

3 MR. WINDHAM:

4 You have been waiting all day
5 to do that, right?

6 MS. CHENG:

7 Three projects. \$3,353,791 in
8 investment. \$486,635 in
9 estimated tax relief. Five new
10 jobs with \$2,802,800 in salary.

11 MR. WINDHAM:

12 Any questions for Terrebonne
13 Parish? Washington.

14 MS. CHENG:

15 Washington parish. One
16 project. \$322,192 in investment.
17 \$54,708 in estimated tax relief.

18 MR. WINDHAM:

19 Any questions for Washington?
20 Webster.

21 MS. CHENG:

22 Webster. One project.
23 \$1,455,804 in investment.
24 \$208,326 estimated tax relief.
25 18 construction jobs with



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1 \$1,494,099 in construction
2 payroll.

3 MR. WINDHAM:

4 Any questions for Webster?
5 West Baton Rouge Parish.

6 MS. CHENG:

7 West Baton Rouge Parish. 13
8 projects. \$33,996,703 in
9 investment. \$4,310,780 in
10 estimated tax relief. Two new
11 jobs with \$96,600 in salaries.
12 172 construction jobs.
13 \$11,859,092 in construction
14 payroll.

15 MR. WINDHAM:

16 Any questions for the
17 companies located in West Baton
18 Rouge Parish?

19 MR. ADLEY:

20 One more.

21 MR. WINDHAM:

22 West Feliciana.

23 MS. CHENG:

24 West Feliciana. Two
25 projects. \$40,508,842 in



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1 investment. \$4,844,508 -- sorry.
2 \$4,844,858 in estimated tax
3 relief. 306 construction jobs.
4 \$19,098 in construction payroll.

5 MR. WINDHAM:

6 Any questions for those
7 located in West Feliciana Parish?

8 MR. ADLEY:

9 Before she reads the total, I
10 want to ask the staff to -- if
11 you could, because my phone
12 doesn't handle it, I want you to
13 divide 208,074,234 by 655. I
14 want to know what that number is.

15 MS. CHENG:

16 377,670.

17 MR. ADLEY:

18 These are all approved for
19 the cost of \$370,000 per job.

20 MS. CHENG:

21 That's over ten years.

22 MR. ADLEY:

23 Huh?

24 MS. CHENG:

25 That should be over ten



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1 years. That should be divided by
2 ten.

3 MR. ADLEY:

4 That can be --

5 MS. CLAPINSKI:

6 The total tax relief --

7 MR. ADLEY:

8 Over the ten-year period. So
9 it will cost them will be \$30,000
10 per job, roughly.

11 MS. CHENG:

12 Roughly, yes.

13 MS. CLAPINSKI:

14 Assuming the jobs as
15 submitted by the company --

16 MR. ADLEY:

17 Assuming the jobs stay there.

18 MR. WINDHAM:

19 And assuming the jobs.

20 MS. CLAPINSKI:

21 Accurately reported new jobs.

22 MR. ADLEY:

23 Excuse me, Mr. Chairman.

24 There is no requirement in the
25 law. Everyone on these permanent



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1 jobs, if it goes away the
2 exemption remains. That's if
3 they stay there, you pay 30,000.
4 If they go away, the exemption
5 remains.

6 MS. CLAPINSKI:

7 Yes, sir.

8 MR. MILLER:

9 I believe what that they were
10 saying that through our patient
11 process here that we've
12 established that reporting is
13 probably not as accurate as it
14 should be, and that we are not
15 also reflecting -- maintain jobs
16 within the plant and so forth
17 with the work that they are
18 doing, so I would venture to say
19 because of this exercise, which
20 was very noteworthy to do is that
21 our applicants will do a better
22 job reporting jobs. We will have
23 rule changes to help us do a
24 better job of collecting what the
25 job should be and the retain



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1 jobs, the new jobs and so forth,
2 and we will be able to have a
3 better indication of internal
4 investment. Thank you.

5 MR. WINDHAM:

6 So I believe that these are
7 just the 314 that were deferred.

8 MS. CHENG:

9 These are the 305 minus the
10 one that was withdrawn that were
11 deferred at the May meeting.

12 MR. WINDHAM:

13 So can I get a motion to
14 accept these.

15 MR. ADLEY:

16 I'm going to make a motion,
17 but I'm going to make a statement
18 because after long meetings with
19 Don and with the Governor's
20 office, I understand it's
21 traditional of what has happened
22 here, he is not opposed to
23 processing these applications.
24 However, I will tell you -- you
25 made an excellent point about the



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1 data and statistics and
2 information that we're getting is
3 clearly not very reliable. I do
4 agree with that. Also, I have to
5 tell you, just me, I wouldn't be
6 going for an exemption for
7 anybody buying desks and
8 paperclips, but you read the rule
9 and I get it, but I got to tell
10 you that I personally don't think
11 that's what -- that's what this
12 thing is supposed to be about,
13 and all of these applications
14 with no jobs, that's not what
15 this -- I don't think that's what
16 the Governor thinks it ought to
17 be about. But with those
18 qualifying remarks, certainly not
19 going to object to the approval
20 of these. But it also -- I have
21 to say that this concerns me
22 very, very much that we have
23 people receiving huge tax
24 exemptions that don't show up for
25 one of these meetings. I walked

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1 into this room to -- someone said
2 to me why doesn't the public show
3 up. They got a chance to come,
4 they can be here. Someone kind
5 of chastised the public. They
6 are not here. Well, the people
7 receiving the exemptions
8 certainly ought to be here.
9 That's my opinion and that I
10 respect Paul very much and few
11 other people do, but that's what
12 I think.

13 MR. WINDHAM:

14 So your motion is to accept
15 all 314 less the one that --

16 MS. CHENG:

17 305.

18 MR. WINDHAM:

19 Sorry. 305. So it's 304 less
20 the Calumet one that you
21 withdrew. Motion. Yes. Is
22 there a second?

23 MR. ADLEY:

24 And I hate to do it.

25 MS. ATKINS:



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1 The two that I would like to
2 be recused from voting on are
3 Century Marketing Solution in
4 Caddo Parish, 20161004. And the
5 other one is in Ouachita Parish,
6 Century Marketing Solution,
7 20160968.

8 MR. WINDHAM:

9 So noted. I believe y'all
10 have a recusal for Mr. Slone.

11 MR. SLONE:

12 Yes. In Calcasieu Parish
13 there's a couple of entities
14 there, 1507, 1506. East Baton
15 Rouge Parish, Exxon Mobil,
16 Polyethylene, 1497 -- sorry.
17 Jefferson Parish, Entergy
18 Louisiana, 1513; and Orleans
19 Parish, Entergy New Orleans,
20 Michoud, 1059.

21 MR. WINDHAM:

22 So I have a second from Mr.
23 Jones, I believe. Second from
24 Mr. Jones. Any discussion on any
25 of the applications before us?



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1 MR. ADLEY:
2 With the next group?
3 MR. WINDHAM:
4 No. This group. All in favor
5 please indicate by saying aye.
6 (All Board members stated
7 aye.)
8 Any opposed?
9 MR. RICHARD:
10 Abstain on this vote.
11 MR. WINDHAM:
12 Mr. Richard abstains.
13 MR. RICHARD:
14 Not enough information.
15 Thank you.
16 MR. WINDHAM:
17 All right. Thank you. We
18 have another set to go through,
19 but we're going to do this if
20 there are members of the public
21 that would like to speak as it
22 relates to the Industrial Tax
23 Exemption Program, please raise
24 your hand and come forward.
25 MR. ADLEY:



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1 We know there were some
2 people here all the way from
3 DeSoto, Louisiana. We're sorry
4 for whatever reason they had to
5 leave. If they were here we
6 wanted to give them an
7 opportunity before we tackle the
8 next bunch.

9 MR. CHABERT:

10 Mr. Chairman, if I may be
11 allowed, I think it's important
12 given the thoroughness that we've
13 gone through all of this and I
14 agree with my colleague, Mr.
15 Adley, on many of the points that
16 he brought up, but I think it's
17 also important to note that, you
18 know, just about every case the
19 companies that are applying
20 there's stuff to do and the stuff
21 that they are told to do, and
22 they are working in our state and
23 they are providing the jobs and
24 paying the taxes they need to
25 pay, and rightfully applying for



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1 exemptions that the law says they
2 can apply for, but I think it's
3 imperative to know that the
4 Governor's position is to go
5 forward and take a closer look at
6 those rules that those companies
7 are using, and, again, rightfully
8 so, but we do need to make sure
9 that the companies that are doing
10 business in the state know that
11 this is not a witch hunt at them
12 or their employees or any further
13 expansions of their business in
14 our state, but I think it's been
15 shown over the last few months
16 that the legislature certainly
17 has the intent to go through a
18 lot of things to right our state,
19 and I just want to make that
20 clear.

21 MR. WINDHAM:

22 Thank you, Representative
23 Chabert. Well put. All right.
24 Move on to the next set. There
25 are a total of.



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1 MS. CHENG:

2 253.

3 MR. WINDHAM:

4 253.

5 MS. CHENG:

6 Acadia Parish. One project.

7 \$314,229 in investment. \$314,229

8 in investment. \$34,314 in

9 estimated tax relief.

10 Allen Parish. One project.

11 3,576,676 in investment. 824,781

12 in estimated tax relief. Two

13 construction jobs with \$196,965

14 in salaries.

15 Ascension Parish. 19

16 projects. \$475,142,112 in

17 investment. \$77,638,221 in

18 estimated tax relief. 214 jobs.

19 \$193,897,080 in salareis. 1928

20 construction jobs. \$237,565,177

21 in construction payroll.

22 MR. WINDHAM:

23 Any questions for anyone in

24 Ascension Parish? No.

25 MS. CHENG:



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1 Assumption Parish. Two
2 projects. \$2,400,090 in
3 investment. \$361,933 in
4 estimated tax relief. 30 new
5 jobs. \$16,816,800 in salaries.
6 13 construction jobs. \$171,358 in
7 construction pay roll.

8 Beauregard Parish. One
9 project. \$2,977,232 in
10 investment. \$509,107 in estimated
11 tax relief.

12 Bienville Parish. One
13 project. \$23,884,860 investment.
14 \$3,790,527 in estimated tax
15 relief. 239 construction jobs.
16 \$3,500,000 in constructio
17 payroll.

18 Bossier Parish. Seven
19 projects. \$17,862,928 in
20 investment. \$2,865,214 in
21 estimated tax relief. Five new
22 jobs with \$400,00 in salaries.

23 Caddo Parish. Eight
24 projects. \$6,537,916 in
25 investment. \$1,347,465 in



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1 estimated tax relief. 48 new
2 jobs. \$38,499,760 salaries. 256
3 construction jobs. \$1,036,553 in
4 construction payroll.

5 Calcasieu Parish. 44
6 projects.

7 MR. ADLEY:

8 Are you on Calcasieu now?

9 MS. CHENG:

10 Yes. I'm on Calcasieu now.
11 \$9,038,697,072 in investment.
12 \$1,502,231,449 in estimated tax
13 relief. 374 new jobs with
14 \$298,070,982 in salaries. 523
15 construction jobs. \$21,897,737
16 in construction payroll.

17 MR. ADLEY:

18 Ask one question. All of the
19 work that is going to Sasol, who
20 is here from Sasol? Can you come
21 up here. I really -- I need to
22 understand this one.

23 MS. CHENG:

24 The \$8 billion, the front end
25 contract that is in --



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1 MS. COURTNEY:
2 Courtney -- we represent
3 Sasol. And it was --

4 MR. ADLEY:
5 Which one are you talking
6 about?

7 MS. COURTNEY:
8 The \$8 billion one.

9 MS. CHENG:
10 Sasol USA Corporation.

11 MR. ADLEY:
12 Yes. I got it. But my
13 question -- we don't worry about
14 the name. It was all of the
15 below the \$5 million by Sasol. I
16 know it's a plant. I know a
17 whole lot of stuff is going on
18 over there. And I'm trying to
19 figure out why -- why the need
20 for these small ones without the
21 advanced notification. That's
22 what I'm trying to find out.

23 MS. COURTNEY:
24 That's through the current
25 existing plants. Not for the one



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1 that has the advance on it.

2 MR. ADLEY:

3 I got you.

4 MS. COURTNEY:

5 So it's kind of -- everybody
6 else keeps the plant efficient,
7 keeps it running.

8 MR. ADLEY:

9 And the small ones at your
10 existing plant, those projects,
11 they are not desks and
12 paperclips, are they?

13 MS. COURTNEY:

14 I mean, it's everything at
15 the plant that is used to keep it
16 running.

17 MR. ADLEY:

18 Thank you.

19 MR. WINDHAM:

20 Any other questions? Thank
21 you, ma'am. Finished with
22 Calcasieu? Any other questions
23 for Calcasieu Parish companies?
24 No. All right. Let's go on to
25 Cameron.



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1 MS. CHENG:
2 Cameron Parish. Two projects.
3 105,607,676 in investment.
4 \$25,694,347 in estimated tax
5 relief. 280 construction jobs.
6 \$15,500,000 in construction
7 payroll.

8 MR. WINDHAM:
9 Any questions for Cameron
10 Parish. DeSoto.

11 MS. CHENG:
12 DeSoto Parish. Seven
13 projects. \$26,781,833 in
14 investment. \$4,515,417 estimated
15 tax relief. 217 construction
16 jobs with \$9,033,113 in
17 construction payroll.

18 MR. WINDHAM:
19 Any questions for DeSoto?

20 MS. CHENG:
21 East Baton Rouge Parish. 25
22 projects. \$419,950,329 in
23 investment. \$71,307,563 in
24 estimated tax relief. 98 new
25 jobs with \$66,560,063 in



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1 salaries. 5,771 construction
2 jobs with \$284,069,801 in
3 construction payroll.

4 Evangeline Parish. One
5 project. \$2,372,707 in
6 investment. \$260,523 in
7 estimated tax relief. 68
8 construction jobs. 2,040,000 in
9 construction payroll.

10 Iberia Parish. Five projects.
11 10,395,857 in investment.
12 \$1,090,526 in estimated tax
13 relief. 10 new jobs. \$1,494,591
14 in salaries.

15 MR. WINDHAM:

16 Any questions for Iberia
17 Parish? Iberville Parish.

18 MS. CHENG:

19 Iberville Parish. Four
20 projects. \$56,381,114 in
21 investment. \$8,795,454 in
22 estimated tax relief. 578
23 construction jobs. \$18,092,000
24 in construction payroll.

25 MR. WINDHAM:



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1 Questions for Iberville.

2 Jefferson Parish.

3 MS. CHENG:

4 Jefferson Parish. Six

5 projects. \$10,880,660 in

6 investment. \$1,677,797 in

7 estimated tax relief. Five new

8 jobs. \$1,500,000 in salaries.

9 Three construction jobs. 11,071

10 in construction payroll.

11 MR. WINDHAM:

12 Any questions for Jefferson

13 Parish?

14 MS. CHENG:

15 Jefferson Davis Parish. Four

16 projects. 8,685,499 in

17 investment. 1,356,676 in

18 estimated tax relief. 90 new

19 jobs. \$50,450,400 in salaries.

20 50 construction jobs. \$644,157 in

21 construction payroll.

22 MR. WINDHAM:

23 Any questions for Jefferson

24 Davis Parish companies? LaSalle.

25 MS. CHENG:



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1 LaSalle Parish. One project.
2 \$1,572,216 in investment.
3 \$379,533 in estimated tax relief.

4 MR. WINDHAM:
5 Questions for LaSalle?

6 Lafayette Parish.

7 MS. CHENG:
8 Lafayette Parish. Eight
9 projects. \$6,248,895 in
10 investment. \$801,733 in
11 estimated tax relief.

12 MR. WINDHAM:
13 Questions for those in
14 Lafayette Parish. Lafourche.

15 MS. CHENG:
16 Lafourche Parish. Three
17 projects. \$2,269,618 in
18 investment. \$425,326 in
19 estimated tax relief. Ten
20 construction jobs with \$300,000
21 in construction payroll.

22 MR. WINDHAM:
23 Questions for those companies
24 in Lafourche. Lincoln.

25 MS. CHENG:



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1 Lincoln Parish. Two
2 projects. \$13,976,869 in
3 investment. \$1,789,039 in
4 estimated tax relief. 19 new
5 jobs. \$1,500,000 in salaries.

6 MR. WINDHAM:
7 Any questions for those?
8 Livingston.

9 MS. CHENG:
10 Livingston Parish. One
11 project. \$232,922 in investment.
12 \$42,974 in estimated tax relief.

13 MR. WINDHAM:
14 Natchitoches Parish.
15 MS. CHENG:
16 Natchitoches Parish. Two
17 projects. \$9,368,969 in
18 investment. \$1,269,495 in
19 estimated tax relief. 27
20 construction jobs. \$2,543,890 in
21 construction payroll.

22 MR. WINDHAM:
23 Questions.
24 MR. ADLEY:
25 I just want to point out the



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1 only reason we're not asking
2 questions, I think we got deep
3 enough into them last time
4 around. We found ourselves in
5 this catch 22, we kind of stuck
6 where we're stuck, but I'm going
7 to repeat again, this issue of
8 capitalization depreciation desk
9 and paperclips and no jobs and
10 bad data, I assume is probably
11 all in here, too.

12 MR. WINDHAM:

13 Can we take that as a motion
14 to approve in-globo?

15 MR. ADLEY:

16 No, not until you take that
17 total number and divide that by
18 the job.

19 MR. WINDHAM:

20 Kristin, please.

21 MS. CHENG:

22 I can do that.

23 MR. ADLEY:

24 This one may look better.

25 MR. WINDHAM:



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1 About 924,000.

2 MR. ADLEY:

3 Per job divided by ten. How
4 much is that?

5 MR. WINDHAM:

6 192,000.

7 MR. ADLEY:

8 Per job?

9 MR. WINDHAM:

10 I'm breaking it down and
11 dropping some thousands. I could
12 be wrong, though.

13 MR. ADLEY:

14 Let's get that total so we
15 have it on the record. That's
16 all.

17 MS. CHENG:

18 152,000 a year per job.

19 MR. ADLEY:

20 152,000 per job.

21 MS. CHENG:

22 Per year, per job.

23 MR. ADLEY:

24 So just so everyone knows
25 this one didn't get -- it got



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1 worse from the last meeting we
2 got, and I will tell all of you
3 so that you know, I have been
4 notified to tell you that when
5 this discussion about this
6 Executive Order began from the
7 time we deferred the projects to
8 just review all of this stuff
9 last month, these applications
10 are flying in the door, so the
11 reason I'm saying that to you is
12 is that I know what the
13 Governor's intention is with his
14 Executive Order, but we've given
15 notice now twice that we've got
16 some serious problems here, and
17 the Board -- some of them may
18 very well have taken some action
19 because the way it works is is
20 that when tax laws change things
21 fly in before it goes into effect
22 and the Board needs to know that
23 they are coming in like that, for
24 what it's worth.

25 MR. WINDHAM:



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1 I have a motion on the floor,
2 I believe, to accept these
3 in-globo. I have a second by Mr.
4 Slone. Are there any recusal's
5 on these? Any additional
6 discussion -- I am sorry. To
7 recuse?

8 MR. RICHARD:

9 No recusal, but just another
10 abstention and I would like to
11 make a quick comment that the
12 abstention votes today are in no
13 way shape or form or any manner
14 or signal or message that this is
15 an effort to impair economic
16 development in our state. Local
17 governments want to work with
18 Business and Industry. We're
19 excited and anticipating a very
20 fruitful relationship and
21 positive relationship with
22 Business and Industry. Based on
23 the new Executive Order that's
24 been put out today, it provides
25 more accountability, more legal



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1 oversight and more local
2 stakeholder input, the recipe for
3 any initiative to succeed, and I
4 want to make sure that my
5 comments today as a new member of
6 this Board and the abstention
7 votes are not in any way
8 misinterpreted that Louisiana is
9 open for business, even more so
10 now that we're changing the way
11 we do business based on this
12 Executive Order. Thank you.

13 MR. WINDHAM:

14 Thank you.

15 MS. CLAPINSKI:

16 I believe the motion was made
17 to accept and I think that the
18 motion needs to be to approve.
19 And I'm not sure how the last one
20 was done if it was in that same
21 manner, but you may want to, just
22 in case, correct that one as
23 well.

24 MR. WINDHAM:

25 All right. Thank you.



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1 MR. ADLEY:

2 It's amazing to me we could
3 cover that technicality. If we
4 were that careful with the rest
5 of it, we might all be better
6 off. Just a thought. I'm just
7 saying.

8 MR. WINDHAM:

9 So in order to make sure that
10 we're doing everything according
11 to the technicality, I will
12 accept the motion to approve
13 these 205 as presented and
14 seconded by Mr. Slone.

15 MS. CHENG:

16 253.

17 MR. WINDHAM:

18 253.

19 MR. MOLLER:

20 Just a point of
21 clarification, I have the
22 Executive Order right in front of
23 me and it says the Governor is
24 not going to consider any more
25 applications for miscellaneous



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1 capital additions. Does that
2 apply to this patch or anything
3 we consider after this meeting?

4 MR. ADLEY:

5 No. It does not. I think
6 that he made that clear. It will
7 go from the day of his Executive
8 Order, from my perspective,
9 that's today. The problem that
10 he ran into and the fact that
11 these things had all been working
12 for several years working their
13 way to this point, albeit we
14 disagree we very much with this
15 process to avoid lawsuits and all
16 of the other things that seem to
17 follow these things, the decision
18 was to made -- he said leave to
19 us as to what you want to do. As
20 much as I hate to say it, when
21 you read that language in there
22 about those desk and paperclip
23 things, I cannot imagine the
24 people have been filing under,
25 and I get it, and I know I'm



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1 stuck, but hopefully we're going
2 to get unstuck.

3 And, listen, I want to follow
4 up on what Richard said, this
5 state is clearly open for
6 business but I think people
7 really need to remember this,
8 this is very important:

9 Louisiana ranks No. 1 in America
10 as the most beneficial place to
11 invest your money as a business
12 by a long shot because of the
13 ratio of state and local taxes to
14 investment. That number is 0.1
15 percent, and those Quality Jobs
16 that you added in the inventory
17 credits and all of that takes
18 that into a minus category, so
19 we're No. 1 by a long shot, and
20 we are going to stay No. 1 but we
21 make some dramatic changes and
22 stay No. 1. And, at least in my
23 view, and I think in the
24 Governor's view, things need to
25 change, but does it change right



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1 here. I think you have some
2 legal issues, according to the
3 Department that shared with us
4 we're kind of stuck. You vote
5 any way you want to, you can.

6 MR. MOLLER:

7 So the expectations going
8 forward is any of these
9 miscellaneous capital additions
10 unless they come with jobs or
11 some other compelling reason will
12 be rejected even if we approve it
13 and send it on to the Governor?

14 MR. ADLEY:

15 That's what he said.

16 MR. WINDHAM:

17 Any other questions on the
18 motion? So right now we're moving
19 to approve the 253 applications
20 that are before us. Any further
21 -- I am sorry. Any further
22 discussion?

23 MS. COLA:

24 Just one comment. A few
25 comments that I want to make. I



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1 want to make it clear as a new
2 Board member I'm learning the
3 process as I go along, and I do
4 appreciate the businesses that
5 were in attendance here to give
6 account of why their applications
7 were deemed important to them.
8 One of the things that we'll ask
9 is that as we go forward, I'm
10 assuming that we'll move forward
11 with businesses still being able
12 to present their views and their
13 perspective as to why their
14 applications are important. I
15 just found that I thought it was
16 a little lacking in information
17 in terms of what was being
18 presented and why as Senator
19 Adley was asking questions, and I
20 know that probably were not as
21 prepared as you would be the next
22 time around because the process
23 is evolving and changing, but my
24 expectation would be that there
25 is maybe a little deeper side in

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1 terms of what the projects were
2 to be used for. I know that he
3 went out of his way to make a
4 point that the intention probably
5 would not be for desks and
6 paperclips, and I'm pretty sure
7 that was not the intent when the
8 applications were being put
9 together, but having a thoughtful
10 response and sometimes even on
11 the fly would be helpful for me
12 to understand their importance of
13 a project to you because I know
14 that it is and how it would be to
15 the community as well.

16 MR. WINDHAM:

17 Thank you. Any further
18 discussion? All right. So what
19 we're going to do is vote on the
20 second batch and redo the first
21 batch just in case we're not
22 technically correct. All right.
23 All in favor of accepting --
24 approving these 253, please
25 indicate by aye.



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1 (All Board members stated
2 aye.)

3 MR. RICHARD:
4 Abstention.

5 MR. WINDHAM:
6 One abstention. Any opposed?
7 All right. Thank you. And then
8 we'll go back to the other --

9 MS. CHENG:
10 304.

11 MR. WINDHAM:
12 304.

13 MS. CHENG:
14 305 minus one.

15 MR. WINDHAM:
16 305 minus one, and make sure
17 that the motion was to approve
18 the applications as accepted with
19 the same person who made the
20 motion and the same person that
21 made the second, which was Mr.
22 Adley and Mr. Jones, and in case
23 I didn't phrase it right,
24 discussion -- I am sorry, the
25 same abstention, too.



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1 MR. RICHARD:

2 Thank you.

3 MR. WINDHAM:

4 And the recusal's on the
5 approval motion. All in favor say
6 aye.

7 (All Board members stated
8 aye.)

9 Any opposed? Mr. Richard
10 abstains.

11 All right. Now we will have
12 comments --

13 MS. CHENG:

14 We're not done. I have one
15 renewal.

16 20111048, Brookfield District
17 Energy USA in Orleans Parish.
18 This was a timely renewal.

19 MR. RICHARD:

20 Motion to approve.

21 MR. WINDHAM:

22 Any further discussion? I am
23 sorry. Motion by Mr. Richard and
24 a second by Mr. Miller. Any
25 discussion? All in favor?



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1 (All Board members stated
2 aye.)

3 Any opposed? Motion passes.

4 MS. CHENG:

5 Now we have 16 late renewal
6 requests. Ten of them were
7 deferred from the May meeting,
8 and we have six for this meeting.

9 MR. WINDHAM:

10 If I remember correctly we
11 invited those that were late from
12 the May meeting to come and
13 explain to the Board why they
14 were late and why they should be
15 considered.

16 MS. CHENG:

17 First one is BP Lubricant
18 USA, Inc. Contract No. 20100518
19 in West Baton Rouge Parish. The
20 initial contract expired on 12-31
21 of '15. They requested their
22 renewal on the 2-26 of '15.

23 MR. WINDHAM:

24 Is someone here from BP
25 Lubricants? Just to make sure



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1 everyone knows what we are doing,
2 these were late renewals that
3 have the -- the Board has the
4 option of taking action with them
5 of restricting the amount of
6 their exemption four different
7 ways, three different ways?

8 MS. CHENG:

9 You can approve for the
10 entire five years. You can
11 approve with a penalty, whatever
12 the penalty may be, or deny the
13 request for renewal.

14 MR. ADLEY:

15 Where are the specifics on
16 these?

17 MR. MILLER:

18 There is no specific
19 reduction or penalty in the
20 rules.

21 MS. CHENG:

22 The rules say you may reduce
23 by one year for each calendar
24 month or a portion thereof that
25 the renewal is filed late or



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1 y'all can come up with your own.

2 MR. MILLER:

3 That was in May.

4 MS. CHENG:

5 May. Or the Board may impose

6 any other penalties for late

7 renewal that it deems

8 appropriate.

9 MR. ADLEY:

10 Can these be reduced from 100

11 percent down to some level?

12 MR. WINDHAM:

13 Generally it's contract

14 period is short --

15 MR. ADLEY:

16 I am not worried about

17 generally. I need to know under

18 the rules can it be reduced.

19 MS. CLAPINSKI:

20 The only reduction allowed

21 for in the rule is a time

22 reduction or it does say any

23 other --

24 MR. ADLEY:

25 If I wanted to reduce and say



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1 that 80 percent or something like
2 that, it's a five year --

3 MS. CHENG:

4 You are saying you want to
5 renew it for the five years but
6 only at 80 percent?

7 MR. ADLEY:

8 No. If I wanted to get down
9 to say around 75, 80 percent I
10 could reduce one year. Would
11 that not be the same thing.

12 MS. CLAPINSKI:

13 Yes, sir. It would.

14 MR. ADLEY:

15 That would comply with the
16 rule.

17 MS. CLAPINSKI:

18 Yes, sir. It would.

19 MR. ADLEY:

20 I could either reject it all
21 together, I can reduce the time
22 or implement a penalty.

23 MS. CLAPINSKI:

24 Yes, sir. Or approve.

25 MR. WINDHAM:



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1 Kristin, can you re-read the
2 rule again.

3 MS. CHENG:

4 The rule. The term of the
5 renewal contract may be reduced
6 by one year for each calendar
7 month or a portion thereof that
8 the renewal application is filed
9 late. The Board may impose any
10 other penalty for late renewals
11 submission that it deems
12 appropriate. This one was filed
13 two months late. So that would
14 reduce the renewal period if you
15 follow that rule by two years.

16 MR. ADLEY:

17 For me, before considering a
18 reduction in time, you, as the
19 staff, that have reviewed these,
20 do you know what these specific
21 projects what the money was spent
22 on?

23 MS. CHENG:

24 We have it in the file at LED
25 with details.



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1 MR. ADLEY:

2 The reason I'm asking the
3 question, for me it's a matter of
4 either rejection or reduction in
5 time. The rejection would only
6 be based if the information is
7 sent to us looked like it was for
8 more desk and paperclips and that
9 kind of stuff.

10 MS. CHENG:

11 They do have to provide a
12 copy of their Affidavit of final
13 cost with the renewal which list
14 out everything that was --

15 MR. ADLEY:

16 Is it possible to defer these
17 renewals so we see that
18 information.

19 MS. CLAPINSKI:

20 Yes, sir. That's in the
21 Board's discretion if the company
22 is not here to speak to it.

23 MR. MILLER:

24 Is there a possibility that
25 the assessor has put this on the



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1 rolls already? Has the assessor
2 been notified that the renewal
3 didn't happen and been put on the
4 rolls?

5 MS. CHENG:

6 We expire the initial
7 contract -- I think it's up to
8 the assessor to --

9 MS. CLAPINSKI:

10 What we have found generally
11 that the assessor also assumes
12 that it's a ten year contract, so
13 generally speaking if it's a --
14 the first five years have expired
15 they are assuming there is a
16 renewal. We do expire the
17 contract and they do get notice
18 of the renewal. I can't speak to
19 what 64 different assessors do
20 with what they do when they get
21 them.

22 MR. FAJARDO:

23 I just have a question here.
24 I wanted to know that these late
25 renewals will they be subjected



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1 to the new rule with the new jobs
2 that the Governor is passing? I
3 just want to make sure.

4 MR. WINDHAM:

5 These are contracts that are
6 already in effect.

7 MR. FAJARDO:

8 They are. Okay.

9 MR. WINDHAM:

10 They were in effect. They
11 expired. This is a renewal. As
12 I understand the Governor's
13 Executive Order it only applied
14 to new things.

15 MR. FAJARDO:

16 Not renewals. Okay.

17 MR. ADLEY:

18 I don't think I would
19 interpret it that way.

20 MR. FAJARDO:

21 Okay. That's why I am asking.

22 MR. ADLEY:

23 I'm looking at the three
24 things that you can do. We can
25 deal with the time, we can put a



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1 penalty, and I'm not interested
2 in a penalty, but I am interested
3 in a little bit more about
4 exactly what these are because
5 there may be one or two, I don't
6 know, that, for me personally, I
7 may not want to renew. I may
8 want to implement a time change.

9 MR. WINDHAM:

10 Are any of these companies
11 here? Any of the representatives
12 come?

13 MR. ADLEY:

14 Would y'all come up here and
15 tell us what they are. BP
16 Lubricants. Start out with BP
17 there at the top?

18 MR. WINDHAM:

19 Well, BP didn't respond
20 initially. Come forward and each
21 one will have their turn.

22 MR. MOVANT:

23 I'm Ben Movant and I was here
24 last month and I provided this
25 explanation, but I represent



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1 Wetland Equipment Company as well
2 as D&C Industries, and what we
3 did with our exemption we built a
4 16,0000 square foot manufacturing
5 facility and implemented two
6 brand new cranes, basically
7 doubled our capacity.

8 MR. ADLEY:

9 Is that the original
10 exemption or this the one we're
11 talking about now?

12 MR. MOVANT:

13 This is the original
14 exemption. We're just filing for
15 the renewal. There is a change
16 of management. I came on board
17 two months ago. We're a small
18 company and -- not two months
19 ago. Two years ago. My dad has
20 since -- he was the one that
21 originally did the exemption and
22 he is now retired, so --

23 MR. ADLEY:

24 Got you. Were you the young
25 fellow that was here before we



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1 asked that he visit with local
2 government.

3 MR. MOVANT:

4 I'm not sure if they did
5 originally five years ago.

6 MR. ADLEY:

7 One of the biggest problems
8 that we have it just assumes this
9 automatic rollover to five years
10 and getting us to ten. That's
11 why everybody always thinks it's
12 ten. Based on what I heard is
13 this just a rollover of the
14 original building into cranes.

15 MR. MOVANT:

16 Correct.

17 MR. ADLEY:

18 And it was late why?

19 MR. MOVANT:

20 Because of the changeover in
21 management.

22 MR. ADLEY:

23 Okay. I personally believe
24 that you ought to reduce it in
25 time. I think that's a



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1 reasonable thing to do. You would
2 be the first. That's terrible.
3 But that's what I think. At 20
4 percent reduction your exemption
5 is still greater than any
6 exemption you can receive
7 anywhere in America. Where are
8 you from?

9 MR. MOVANT:

10 Thibodaux, Louisiana.

11 MR. ADLEY:

12 Y'all local?

13 MR. MOVANT:

14 Yes, sir.

15 MR. ADLEY:

16 Makes it really hard.

17 MR. MOVANT:

18 Yes.

19 MR. ADLEY:

20 I don't want to deliver a
21 penalty, personally. I don't
22 want to do that. I don't see how
23 that accomplishes anything. I
24 don't.

25 MR. WINDHAM:



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1 All right. So we can take
2 one at a time. D&C Industries
3 first. Your motion is what?

4 MR. ADLEY:

5 Well, we haven't heard from
6 them, Mr. Chairman.

7 MR. MOVANT:

8 I represent D&C Industries
9 and Wetland Equipment Company.
10 D&C is a holding company for
11 Wetland. They are basically the
12 same company.

13 MR. ADLEY:

14 So you are D&C and Wetland.

15 MR. MOVANT:

16 Yes, sir.

17 MR. WINDHAM:

18 They were three months late.

19 MR. ADLEY:

20 Wait now, it's not about
21 being three months late, Mr.
22 Chairman. We have a five year
23 industrial tax exemption in this
24 state, that's what we have, with
25 the availability of going to



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1 another. Not a guarantee of ten
2 when you apply for these things.
3 It's not.

4 MR. WINDHAM:

5 Correct. But my
6 understanding of what the rules
7 says, if you will, Kristin, read
8 the rules.

9 MS. CHENG:

10 The term of the renewal
11 contract may be reduced by one
12 year for each calendar month or a
13 portion thereof that the renewal
14 application is filed late. The
15 Board may oppose any other
16 penalty for late renewal
17 submission that it deems
18 appropriate.

19 MR. ADLEY:

20 Well, it could be reduced by
21 three years because you said it
22 was three months late; is that
23 correct?

24 MS. CHENG:

25 Yes.



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1 MR. ADLEY:
2 If you reduced it by two
3 years, you would be leaving it
4 basically at 80 percent of the
5 exemption and not nearly -- not
6 at 70 percent where you could put
7 them if you do the full three
8 years, is that -- is that correct
9 or not?

10 MS. CLAPINSKI:
11 You mean 80 percent of the
12 ten years.

13 MR. ADLEY:
14 No. I don't. He is renewing
15 for five, and she just read that
16 for each month that you are late
17 for the renewal you can reduce it
18 by one year. That would mean you
19 can reduce it by three out of the
20 remaining five.

21 MS. CLAPINSKI:
22 Yes, sir.

23 MR. ADLEY:
24 If you reduced it by two you
25 are not doing as much as you



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1 could do under the rule.

2 MS. CLAPINSKI:

3 That's correct. That would
4 be 40 percent of the renewal and
5 20 percent --

6 MR. ADLEY:

7 That basically equates to an
8 80 percent, not one hundred
9 percent industrial tax exemption.

10 Is that a fair statement?

11 MS. CHENG:

12 Yes. Over ten years.

13 MR. WINDHAM:

14 So is that the motion?

15 MR. ADLEY:

16 You know as much as I hate to
17 say it, you have to start
18 somewhere. You have to start
19 somewhere, and at 80 percent you
20 are still better off than any
21 other place in America.

22 MR. WINDHAM:

23 All right. We have a motion
24 on the floor. Is there a second?

25 A second by Mr. Moller. Is there



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1 discussion?

2 MR. MILLER:

3 I guess I find it a little
4 tough that we're changing rules
5 and this has always been there.
6 I guess the accepted practice has
7 always been to do it, and, you
8 are right, it was kind of given,
9 but they do have to do paperwork
10 and have to do it on time. I
11 guess since this process has been
12 done and I think the staff will
13 say that we've never penalized
14 anybody in any form or fashion,
15 and I don't know that this --
16 there needs to be a line in the
17 sand, in my opinion, from, okay,
18 new game in town, if you are late
19 next year, you are done. You are
20 going to lose a year for every
21 month. I just find it hard to do
22 it for folks who year after year
23 has been going on and on and on.
24 If we want to retrain our
25 children it takes time, so I



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1 think there should be a line in
2 the sand that maybe these go
3 through and then the next ones
4 that are late do a better job at
5 it just like our better job at
6 reporting and everything else.
7 I'm not sure they should be
8 punished because our process has
9 not been right, and I'm brand new
10 to this Board, too. And, quite
11 frankly, I think there's several
12 of us on here that aren't -- that
13 have never been elected in the
14 state legislature either that had
15 an opportunity to fix this a long
16 time ago, so we're here to try to
17 fix it now from here forward,
18 and, again, I don't know that
19 these companies need to be
20 punished because we're brand new
21 and we are trying to figure it
22 out and they don't know the rules
23 changed. Just a point.

24 MR. ADLEY:

25 I do appreciate your point



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1 and I don't want to debate with
2 you at all over the issue. I've
3 only said it because she read the
4 rules. I sat here a minute ago
5 and I voted for a lot of stuff I
6 didn't like because of the
7 current rules let them do it.
8 Now we have a current rule --

9 MR. MILLER:

10 I don't disagree, but it's in
11 the rules for the last 30 years
12 too and it's been never been
13 done. And I'm willing to do it.

14 MR. ADLEY:

15 I will tell you what I am
16 going to do. I'm going to
17 withdraw my motion. You can make
18 whatever motion you want. I'm
19 just going to vote not to renew
20 it at all. Just me. Because
21 sooner or later this Board has
22 got to show, I think, as much
23 courage as the Governor has
24 shown, and it's hard. I'm
25 looking at this fellow from



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1 Thibodaux, it's killing me.
2 Sitting here looking at all of
3 these corporate guys from around
4 the world in alligator shoes. He
5 ain't got them. I got it. It's
6 hard. In my view --

7 MR. MILLER:

8 I believe I'm in the same
9 view for the moving forward part.
10 If this were -- after we
11 reestablished our new rules, I
12 would take the year off each
13 month, no -- in the third month.
14 Not just two, I would take all
15 three because he is into the
16 third month.

17 MR. ADLEY:

18 Wait a minute now. Look, I
19 get that but this ain't got to do
20 with new rules. Is this the rule
21 today?

22 MR. MILLER:

23 It's a may. It says may.

24 MR. ADLEY:

25 Yeah, but everything she read



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1 earlier is it a may, may this,
2 may that.

3 MR. MILLER:

4 I didn't create the
5 legislation.

6 MR. ADLEY:

7 Huh?

8 MR. MILLER:

9 I did not create the
10 legislation.

11 MR. ADLEY:

12 Well, neither did I. I hate
13 to tell you this but this was
14 created in 1936. I didn't get
15 here until 1940, so I missed
16 this.

17 MR. WINDHAM:

18 So if I may, Robert, you are
19 withdrawing your motion?

20 MR. ADLEY:

21 I withdraw my motion and let
22 the Board take whatever action
23 they want to take. It's certainly
24 within your purview to do that.

25 I don't want you to get the



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1 impression that because I make a
2 motion you can't do what you want
3 to just because I'm sitting here
4 as the Governor's representative.
5 You need to do what you think is
6 right in your mind. I don't have
7 a problem with that, but I'm
8 going to vote no on the renewal
9 because I think at some point you
10 got to start. That's what I'm
11 going to do. But I am just one
12 out of all of y'all. I thought
13 the better approach was to give
14 him an exemption at 80 percent,
15 which is better than anything you
16 can get in America. That's what
17 I thought, but you want to give
18 him one hundred percent that's
19 clearly your prerogative.

20 MR. WINDHAM:

21 Mr. Richard.

22 MR. RICHARD:

23 Scott Richard. Thank you. So
24 it's my understanding the Board
25 has never imposed a penalty in



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1 recent history.

2 MS. CLAPINSKI:

3 On renewals, no. There is a
4 provision for miscellaneous
5 capital additions when you file
6 that says the Board shall reduce
7 one month -- I am sorry, one year
8 for every month or a portion
9 there of late, so in that there
10 is not the discretion and we
11 bring those to the Board with the
12 reduced terms.

13 MR. RICHARD:

14 Let me rephrase my question.
15 On the late renewal request the
16 Board has discretion, the Board
17 may impose any other penalty for
18 late renewal submission that it
19 deems appropriate. I'm reading
20 off of your document.

21 MS. CLAPINSKI:

22 That's correct.

23 MR. RICHARD:

24 And to date, there is no
25 process, there is no precedent.



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1 There is no matrix. There are no
2 formula for a business entity
3 that, you know, I think there's
4 some factors that have to be
5 taken into consideration, and
6 this is just Scott talking this
7 time. When we have entities that
8 are late renewals and have been
9 notified and are asking the Board
10 to renew and don't show up, to me
11 that brings in a whole another
12 level of dialog, and then we have
13 folks like this young man who
14 shows up not once but twice and
15 presents his case. I think that
16 sets another level of dialog, and
17 I would hope that as a Board we
18 would consider some type of -- we
19 certainly have -- it says the
20 Board may impose any other
21 penalty for late renewal
22 submission that it deems
23 appropriate. Perhaps it's time
24 in this process where we are now,
25 given the circumstances that

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1 occurred today, for the Board to
2 come up with some type of working
3 with staff so it's not arbitrary
4 when a penalty is imposed, and at
5 the same time it puts folks on
6 notice that there's penalties
7 involved and things are changing.
8 That's just my thoughts at this
9 point, and I think it would --
10 you know, it would be wise for
11 the Board to set up some type --
12 and I know we can't anticipate
13 every situation that will occur
14 and I know we do have some
15 discretion, but the dialog that's
16 occurring on a Friday afternoon
17 today, and I know it's late, but
18 the other thing is the dollar
19 amounts that are involved, again,
20 these late renewals. You know,
21 those are just three simple
22 factors that come off the top of
23 my head when we are going to
24 seriously consider taking a hard
25 look of a deeper dive into these

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1 issues, and, you know, late
2 renewal requests are what they
3 are for whatever reason, but I
4 think the process is set up to
5 where these folks should be
6 coming to the table and
7 explaining the reasons why and
8 asking for or making their case
9 to not be penalized, and I know
10 it's a big shift in the way
11 business is done, but, you know,
12 it really puts this Board, if we
13 take our role seriously, in a
14 very precarious position.
15 Penalize, don't penalize, and I'm
16 going to stop there. I think I
17 made my point.

18 I think I would suggest to
19 the Board whether we penalize
20 today or not that regardless of
21 what action we take, we strongly
22 suggest that we form some type of
23 sub many working group or
24 committee of the Board to start
25 ironing out how we're going to



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1 penalize if we are going to start
2 penalizing based on the
3 discretion that we have. Thank
4 you.

5 MR. WINDHAM:

6 Thank you. Sorry.

7 MR. JONES:

8 I agree with Mr. Miller and
9 Mr. Richard. I think that the
10 other thing that we have to bring
11 -- take into account should we be
12 doing penalties or sending a
13 message that you better -- you
14 better file on time, absolutely
15 we should. We haven't done a
16 good job of it, we need to do
17 better. But I'm not sure that we
18 let that hammer fall today, and
19 the reason is is that I don't
20 know -- I think you are fortunate
21 enough, young man, to perhaps be
22 your own boss or at least have a
23 pretty good relationship with
24 whoever the boss is, but I don't
25 know who else is going to come up



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1 to the table that they may have
2 actually screwed up, and when
3 they go back to the boss and say,
4 I just lost two years of tax
5 exemptions, this is going to have
6 a significant impact on not just
7 a business but perhaps on
8 somebody's job, and I think the
9 message needs to be sent -- if
10 the votes are turning and the
11 attitude is changing, that's the
12 way it is, and I think the
13 message needs to be sent to the
14 industry timely renewals are
15 timely renewals and if you are
16 not going to make a timely
17 renewal you better have a real
18 good excuse or real good reason,
19 but I don't think that message
20 needs to be sent today by
21 penalizing the folks who have
22 been working under a system that
23 perhaps has not worked as well as
24 it should have, but I don't think
25 today is the day to send that

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1 message. I move that the renewal
2 be granted.

3 MR. WINDHAM:

4 Is that for all of them?

5 MR. JONES:

6 I know we are taking them one
7 at a time. I don't know the rest
8 of the stories. I may change my
9 mind for the rest of them.

10 MR. WINDHAM:

11 All right. So that's for D&C
12 Industries. We have motion by
13 Mr. Jones and a second by Mr.
14 Slone.

15 MR. MOVANT:

16 And Wetland Equipment.

17 MR. WINDHAM:

18 We are going to do them one
19 at a time. All right. Any
20 further discussion related to D&C
21 Industries?

22 MR. ADLEY:

23 I don't have any more
24 discussion on this. I'm going to
25 vote no on this motion. I happen



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1 to believe that there's never a
2 good time for this. Never. I do
3 believe that reduction of one
4 year made sense to me. You make
5 your own choice here. Y'all do
6 that, and I'm going to vote no
7 because I want the world to know
8 that this Governor is going to
9 change things and when he gets
10 them over there in his shop and
11 he's got to turn away one, I just
12 want everybody else to remember
13 what kind of courage he's got to
14 put on the table to do that. And
15 you are the first one -- you are
16 the second line. You are the
17 first and we're the second. It
18 is what it is. Hate it. It is
19 what it is. And by your own
20 rules, current rules, you can do
21 that. You don't want to do that,
22 fine.

23 MR. WINDHAM:

24 Any further discussion? Any
25 comments from the public?



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1 All right. So we're voting
2 on D&C Industries Inc. to approve
3 a five year renewal for them. If
4 you are in favor of the motion
5 just acknowledge by saying aye.

6 (Not all Board members stated
7 aye.)

8 If you are opposed, please
9 acknowledge by saying nay.

10 MR. ADLEY:

11 Nay.

12 MR. WINDHAM:

13 All right. We are going to
14 move to Wetland's one, too.
15 Wetland Equipment Company.
16 Represented by the same company.
17 Assuming it's the same motion,
18 Mr. Jones.

19 MR. JONES:

20 Yes. So move.

21 MR. WINDHAM:

22 The same second. Do we
23 approve that one in its entirety?
24 Any further discussion? Any
25 comments from the public? All in



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1 favor please acknowledge.

2 (Not all Board members stated
3 aye.)

4 All opposed?

5 MR. ADLEY:

6 Nay.

7 MR. WINDHAM:

8 All right. Those two pass.

9 MS. CHENG:

10 Starting back to the top of
11 the list. BP Lubricants USA,
12 Contract No. 20100518 in West
13 Baton Rouge. Original contract
14 expiration date 12-31-15. Late
15 renewal, 2-26-16.

16 MR. WINDHAM:

17 Is there anyone here from BP
18 Lubricants USA?

19 MR. JONES:

20 I move to deny the renewal.

21 MR. RICHARD:

22 Second.

23 MR. WINDHAM:

24 Mr. Richard seconded. Mr.

25 Jones makes the motion to deny



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1 the renewal. Is there any
2 discussion?

3 MR. FABRA:

4 I just have a question. So
5 staff has notified the applicants
6 for the renewal, correct?

7 MS. CHENG:

8 Yes.

9 MR. FABRA:

10 And I guess that's going back
11 to Mr. Richard and what he was
12 discussing about on a case by
13 case basis taking the individual
14 applications and consideration,
15 you know, the previous motion
16 that was approved for the two
17 companies, the young man showed
18 up for both meetings, and this
19 particular case BP was notified
20 but they didn't show up.

21 MR. WINDHAM:

22 So noted. Any other
23 discussion?

24 MR. COLEMAN:

25 What is the hardship of the



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1 staff when an applicant is late?
2 I'm trying to understand why the
3 penalty. I mean, is it causing a
4 hardship on staff with the
5 paperwork or anything? I'm just
6 asking the question.

7 MR. ADLEY:

8 It's the law.

9 MR. WINDHAM:

10 Kristin, give him the process
11 of what you do.

12 MS. CHENG:

13 The first -- the initial
14 contract is for five years. They
15 renew after -- they renew six
16 months prior to the -- you can
17 start renewing six months prior
18 to the expiration of the initial
19 contract but not after. If it's
20 after the expiration of the
21 initial contract it comes to you
22 as a late renewal. They are
23 supposed to have filed affidavit
24 of final cost, the completion of
25 the report, an annual report to



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1 show compliance with the program.
2 And, otherwise, it's considered
3 late.

4 MR. COLEMAN:

5 So they are still getting the
6 benefit even though they didn't
7 file? So they are not getting any
8 benefit.

9 MS. CHENG:

10 They got the first five
11 years.

12 MR. ADLEY:

13 They got the first five
14 years.

15 MR. COLEMAN:

16 Stops in five whether they
17 renew.

18 MR. WINDHAM:

19 So they get the first five
20 years and for some reason they
21 don't renew, they don't renew and
22 they don't get the second five
23 years of benefits.

24 MR. ADLEY:

25 All right. We're having this



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1 discussion because it's the law.
2 It's got nothing to do about your
3 convenience. It's got to do
4 everything with the law.

5 MR. WINDHAM:

6 All right. So there is a
7 motion on the floor with a proper
8 second. Any further discussion?
9 All in favor of denying the late
10 renewal request significant by
11 saying aye.

12 (All Board members stated
13 aye.)

14 All opposed to denying,
15 please say nay. Motion passes.

16 MS. CHENG:

17 Cameron International
18 Corporation in Evangeline Parish.
19 Contract No. 20080969A. The
20 initial contract expired December
21 31st of 2015. They requested
22 renewal on February 11th of 2016.

23 MR. WINDHAM:

24 Is someone here from Cameron
25 International, please step



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1 forward.

2 MS. ROKER:

3 Hi. I am Lynn Roker. I am
4 with the group out of Tennessee
5 and we work with Cameron.

6 MR. WINDHAM:

7 All right. Can you describe
8 the reason behind the lateness.

9 MS. ROKER:

10 I am going to be brutally
11 honest with you, in the past
12 we've done some of these
13 renewals, we -- my director
14 usually gets some sort of
15 automated e-mails. Whether it
16 went to her spam, whether or not
17 she didn't see it, I don't know,
18 but it was brought to our
19 attention in January. We
20 immediately reached out to the
21 office, and -- so our discussions
22 were with them in January and
23 began the paperwork with Cameron
24 to get the renewal request in,
25 and got it to you February 11th.



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1 We immediately jumped on it and
2 got the paperwork done. We've
3 been ongoing communication with
4 the office in the last four or
5 five months. I wish I had a
6 better story but it's just being
7 honest.

8 MR. ADLEY:

9 You did get your initial five
10 and there was no guarantee of the
11 other five when you got the five.

12 MS. ROKER:

13 Correct.

14 MR. ADLEY:

15 So this is over and above you
16 knew what you would get.

17 MS. ROKER:

18 Yes.

19 MR. WINDHAM:

20 You represent both Cameron
21 International?

22 MS. CHENG:

23 Yes. We received the Cameron
24 International Corporation in St.
25 Mary Contract 2010277 and



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1 20110507.

2 MS. ROKER:

3 We have three renewals.

4 MR. ADLEY:

5 So you are late in three
6 different parishes?

7 MS. ROKER:

8 Correct.

9 MR. RICHARD:

10 Mr. Chairman. Question. How
11 are you doing? Could you give me
12 a ballpark figure of the dollar
13 amount involved?

14 MS. ROKER:

15 Let me see if I can. Let me
16 give you some of the information.
17 Some of -- this is five years ago
18 and it wasn't inherited, but I
19 can tell you like in -- this is
20 Ville Platte.

21 MR. RICHARD:

22 Just a number about what is
23 in place here if it's not
24 renewed.

25 MS. ROKER:



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1 The investment amount is
2 19.9.

3 MR. RICHARD:
4 \$19.9 million.

5 MS. ROKER:
6 Yes.

7 MR. RICHARD:
8 And that's just for one
9 project or two projects.

10 MS. ROKER:
11 That was for 2010, one
12 project.

13 MR. RICHARD:
14 How about the second? That's
15 for Evangeline or St. Mary?

16 MS. CHENG:
17 This is for Evangeline.

18 MR. RICHARD:
19 How about a dollar amount for
20 St. Mary?

21 MS. ROKER:
22 St. Mary we had two different
23 ones. One of them was \$549,524.

24 MR. RICHARD:
25 Half a million?



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1 MS. ROKER:

2 Half a million, correct. And
3 the second one was \$17,289,339,
4 and I do have some of the
5 description, the investments.

6 MR. RICHARD:

7 So Evangeline we are looking
8 at about \$19 million, and please
9 correct me if I am wrong, and --
10 \$19 million for St. Mary -- I am
11 sorry -- for Evangeline, and for
12 St. Mary a half a million and a
13 second project at \$17 million.

14 MS. ROKER:

15 Yes. That was the
16 investment. Correct.

17 MR. RICHARD:

18 And we're two months late on
19 -- okay. Thank you.

20 MR. WINDHAM:

21 Mr. Chairman.

22 MR. JONES:

23 I feel like I'm channeling
24 Robert Adley, a little scary, but
25 question -- and this is -- I know



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1 I've had this conversation from
2 this Board with other people
3 sitting in your chair. What I
4 don't understand, and I know that
5 LED is really good to notify
6 you-all about renewals, what I
7 don't understand is why the
8 renewal time is not calendared.
9 I don't know why that falls on
10 LED's responsibility to notify
11 the applicants when the
12 applicants ought to be bearing
13 the responsibility to know that
14 the contract period is up.

15 UNIDENTIFIED SPEAKER (FROM
16 AUDIENCE):

17 I would like to make a point
18 of clarification. The Louisiana
19 Economic Development no longer
20 notifies the company of renewals.
21 It's their responsibility and
22 that is new.

23 MR. RICHARD:

24 If this gentleman can come to
25 the table and identify himself



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1 and follow the Board's protocol
2 instead of hollering out from the
3 audience. This is the second
4 time he does it. Thank you.

5 MR. LEBLEU (PH):

6 My name is Doug LeBleu.
7 Starting I believe last year, and
8 maybe staff can correct me, it
9 became the responsibility of the
10 company to file the renewal.
11 Prior to that, and I've never had
12 this process since 1982,
13 contracts were sent at the time
14 of the renewal was to take place.
15 The Department would send the
16 contracts, companies would
17 execute the contracts with the
18 data and it would come back for
19 approval. That is not the
20 procedure anymore. When she
21 indicated they didn't get the
22 contracts like they've always
23 done, that's the reason.

24 MR. ADLEY:

25 And that's the way it ought



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1 to be. That is the way it's
2 supposed to be. That is why it
3 was changed because in the past
4 it was just automatic. The
5 constitution gives five years.
6 That's all the Industrial Tax
7 Exemption is good for. The next
8 five is not automatic. It's not.
9 And so -- sir, it was. It was
10 changed for a reason so that you
11 would have to bring it to peoples
12 attention and make an effort to
13 explain why you thought you ought
14 to have lagniappe on top of the
15 first five.

16 I just want the Board to
17 understand that this is not a
18 case where the State of Louisiana
19 has faulted and not notified
20 somebody. That is not what this
21 is about. It's your Christmas,
22 not ours. I'm just telling you
23 that's not fair for you to start
24 hollering like this is a bad
25 thing happened here. It hadn't.

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1 It really hadn't. I'm telling
2 y'all the Governor was right when
3 he was telling it, people believe
4 they coming to get five years and
5 just automatically get ten more.
6 This is about three and a half
7 million dollars out of your
8 schools and those parishes,
9 school and local government,
10 that's what this is. That one is
11 not automatic. Have y'all told
12 those locals down there right now
13 that you are up here trying to
14 get an extension on that five
15 years.

16 MS. ROKER:

17 The Cameron facilities?

18 MR. ADLEY:

19 Yes. I guess it's the St.
20 Mary and Evangeline.

21 MS. ROKER:

22 Cameron is very aware that we
23 are here. We're before this
24 office.

25 MR. JONES:



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1 The parish officials aware.

2 MR. WINDHAM:

3 The locals.

4 MR. JONES:

5 The local government.

6 MR. WINDHAM:

7 Officials. The government

8 guys.

9 MS. ROKER:

10 I have not made them aware,

11 no, sir.

12 MR. ADLEY:

13 I'm telling y'all that is the

14 problem. That's what he was

15 talking about is that you come

16 here, we supersede anything the

17 locals think about and what they

18 want. Now, this is really

19 important and I am not chastising

20 you. Please believe me, I'm not.

21 In this state that started

22 out three months ago \$2 billion

23 in the hole. You think about

24 these numbers as you are thinking

25 about your business. The state



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1 general fund in Louisiana is \$9
2 billion. That's what we are
3 supposed to run the state with.
4 The problem is over 50 percent
5 goes to local government to
6 replace the taxes we do not allow
7 them to collect rightfully from
8 you. They have no say so. We
9 take away their tax base. That's
10 what we do, and it's a five year
11 exemption. That's all it is.
12 There is no automatic on the
13 other five. It's something that
14 you got to go try and get. That's
15 why I disagree with you on just
16 giving these things away,
17 particularly when they don't make
18 the effort and come in late, and,
19 you know, look it is what it is.
20 I get it. I'm not -- but you got
21 what the State of Louisiana
22 promised you, didn't you. You
23 did. You are not in here getting
24 something we promised you we are
25 taking back, are we. This is a

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1 new one. Exemption is five
2 years. It's not ten. And you
3 have the right to decide whether
4 or not it's another five or
5 whether it's three or two or one
6 depending on how you want to
7 handle it. I am just telling
8 y'all you are never going to get
9 away from -- we on this Board if
10 we -- seeing how critical this
11 Board is, if this Board doesn't
12 take really some strong
13 initiative over the next couple
14 of years this centralized
15 government we live in where the
16 State of Louisiana has got
17 everybody under their thumb is
18 never going to change, and when
19 we renew this -- I hate to give a
20 speech, but when we renew this
21 this is what's happening. I'm
22 taking your tax money, I'm giving
23 it to her. Hopefully she is
24 going to hire him, and at the end
25 of the day I can't give him a

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1 road, I can't give him a school,
2 I can't do anything for him, but
3 I did honor my commitment, five
4 years. I did do that. So I
5 don't want you to be misled. The
6 State of Louisiana honored every
7 bit of its commitment and offers
8 as an opportunity another five
9 but that responsibility is on
10 you.

11 MS. ROKER:

12 Thank you, sir, and I
13 understand that. I appreciate
14 your consideration for this next
15 five.

16 MS. CLAPINSKI:

17 Can I make a point of
18 clarification earlier about the
19 renewal contracts and when they
20 were sent. There was a policy
21 change a few years ago at the
22 Department because at that time
23 we were sending out contracts for
24 renewal. The Department, I
25 think, reached the decision that



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1 you shouldn't be sending
2 contracts out for a company to
3 sign for renewal when they had
4 not yet been approved by the
5 Board, and those contracts coming
6 back where there's request for
7 renewals. At that time we did
8 send an e-mail to all companies,
9 all consultants, everyone that
10 worked in this program that we
11 had contact information on to let
12 them know that the Department
13 would no longer be issuing those
14 contracts as their notice of
15 renewal and that it was incumbent
16 upon the company.

17 So I just wanted to -- not
18 for this particular company, just
19 as a general comment as we go
20 through these.

21 MR. JONES:

22 Somehow I didn't get to
23 finish my thought, and this is, I
24 think, part of the message, and I
25 think that that was the reason



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1 previous Board actually requested
2 the Department to change the
3 policy because I think it we --
4 industry -- if the exemption is
5 important, which I think it is, I
6 think the industry bears the
7 responsibility of filing for the
8 renewal so, again, the thing that
9 I wrestle with here is, as I said
10 earlier on the last motion, I
11 don't know if today is the right
12 day to send the message that, you
13 know, there's a new sheriff in
14 town, but on this particular
15 issue the message has been sent
16 by LED over a year ago that you
17 are responsible to file your
18 renewal. And so as I say, I feel
19 like I'm channeling Robert but it
20 is important and it is critical,
21 but with that -- having said all
22 of that, but based on my last
23 discussion, I'm going to move to
24 grant the renewal.

25 MR. WINDHAM:



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1 All right. There's a motion
2 on the floor to grant the renewal
3 in its entirety?

4 MR. JONES:

5 Yes.

6 MR. WINDHAM:

7 In its entirety. Is there --

8 MR. ADLEY:

9 I'm just going to object
10 because the State gave you what
11 they promised and you didn't
12 follow up on your end.

13 MR. WINDHAM:

14 There's a second by Mr.
15 Slone.

16 MR. HUVAL:

17 How many months were they
18 late?

19 MR. WINDHAM:

20 Two years for each one of
21 them.

22 MR. HUVAL:

23 They were late for one month
24 or six weeks? Two months.

25 That's all I needed to know.



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1 Thank you.

2 MS. CHENG:

3 And this is for all three of
4 them?

5 MR. WINDHAM:

6 For all three. For all three
7 of their contracts.

8 MR. JONES:

9 Yes. Yes. Is there any
10 discussion? Sorry.

11 MR. SLONE:

12 I only see two.

13 MR. WINDHAM:

14 There's three contracts. Two
15 of them on the second -- two
16 contracts on the second one.

17 MS. CHENG:

18 There's Cameron St. Mary's,
19 20100277 and 20110507.

20 MR. SLONE:

21 Yeah. I got it. Thank you.

22 MR. WINDHAM:

23 Any additional discussion?

24 All in favor please indicate with
25 an aye.



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1 (Not all Board members stated
2 aye.)

3 All opposed?

4 MR. ADLEY:

5 Nay. Let's do a roll call.

6 MR. WINDHAM:

7 Yeah. Let's do a roll call. I
8 do need to point out that Bobby
9 Williams is here, I believe.

10 MS. SORRELL:

11 Robert Adley.

12 MR. ADLEY:

13 No.

14 MS. SORRELL:

15 Robert Barham.

16 MR. BARHAM:

17 Yes.

18 MS. SORRELL:

19 Representative Abramson.

20 Millie Atkins.

21 MS. ATKINS:

22 Yes.

23 MR. HUVAL:

24 This is to Grant? Yes.

25 MS. SORRELL:



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1 Mayor Brasseaux.
2 MR. BRASSEAUX:
3 Yes.
4 MS. SORRELL:
5 Representative Carmody.
6 Yvette Cola.
7 MS. COLA:
8 Yes.
9 MS. SORRELL:
10 Major Coleman.
11 MR. COLEMAN:
12 No.
13 MS. SORRELL:
14 Ricky Fabra.
15 MR. FABRA:
16 Yes.
17 MS. SORRELL:
18 Manny Fajardo.
19 MR. FAJARDO:
20 No.
21 MS. SORRELL:
22 Jerry Jones.
23 MR. JONES:
24 Yes.
25 MS. SORRELL:



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1 Heather Malone.
2 MS. MALONE:
3 Yes.
4 MS. SORRELL:
5 Senator Martiny or his
6 representative, Senator Ward for
7 Senator Martiny. Robbie Miller.
8 MR. MILLER:
9 Yes.
10 MS. SORRELL:
11 Jan Moller.
12 MR. MOLLER:
13 No.
14 MS. SORRELL:
15 Senator Chabert. Secretary
16 Pierson.
17 MR. PIERSON:
18 No.
19 MS. SORRELL:
20 Scott Richard.
21 MR. RICHARD:
22 Nay.
23 MS. SORRELL:
24 Danny Shexnaydre.
25 MR. SHEXNAYDRE:



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1 Yes.
2 MS. SORRELL:
3 Ronnie Slone.
4 MR. SLONE:
5 Yes.
6 MS. SORRELL:
7 Bobby Williams.
8 MR. WILLIAMS:
9 No.
10 MS. SORRELL:
11 Steve Windham.
12 MR. WINDHAM:
13 No.
14 MS. SORRELL:
15 Dr. Wilson.
16 MR. WILSON:
17 No.
18 MS. SORRELL:
19 We have nine no's, and 11
20 yes's.
21 MR. WINDHAM:
22 So the motion carries. All
23 right. Thank you, ma'am.
24 MS. CHENG:
25 Crescent Decal Specialist



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1 Incorporated. Contract No.
2 20110170 in Jefferson Parish.
3 Initial contract expired December
4 31st of 2015. Requested late
5 renewal on February 11 of 2016.

6 MR. ADLEY:
7 Which one is this?

8 MS. CHENG:
9 Crescent Decal Specialist
10 Incorporated in Jefferson.

11 MR. WINDHAM:
12 Is there someone here from
13 Crescent?

14 MR. JONES:
15 Move to deny.

16 MR. WINDHAM:
17 Second by Mr. Richard.
18 Motion by Jerry Jones. Please
19 proceed. Sorry. Any discussion?

20 MR. ADLEY:
21 What's the motion?

22 MR. WINDHAM:
23 To deny. Any discussion? Any
24 public comment? All in favor
25 please indicate by aye.



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1 (All Board members stated
2 aye.)

3 All opposed? Denied. Motion
4 carries.

5 MS. CHENG:

6 Major Manufacturing and
7 Supply, LLC. Contract No.
8 20130896 in Lafayette Parish.
9 Original initial contract expired
10 12-31 of 2015. They requested
11 late renewal on April 4th of
12 2016.

13 MR. ROMERO:

14 Cambry Romero, President of
15 Major Manufacturing and Supply,
16 LLC. I'm sorry.

17 MR. WINDHAM:

18 Why were you late?

19 MR. ROMERO:

20 The reason I was late is, as
21 y'all know, I was up here earlier
22 for CDRS Properties. I had
23 actually purchased land to build
24 a building for my manufacturing
25 facility and through that



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1 process, as I found myself, I
2 guess there is new chapter
3 starting with Governor Edwards
4 displayed today, and I found
5 myself at the end of a law fazing
6 out where I had to go through a
7 rezoning process for this
8 property. I had to wait months
9 and months after countless --
10 countless council meetings, the
11 agenda being moved, and whatnot,
12 planning the phase of the
13 building and just going through
14 the process. We're a small
15 business. With the downturn in
16 the oil field actually had me
17 burning the candles from both
18 ends again, not just to get a new
19 facility up but just kind of
20 going back and forth with the
21 bank trying to figure out, you
22 know, was this good timing for
23 it, so in the midst of that
24 applying for the building
25 exemption, I had learned that I

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1 had missed the deadline for a
2 piece of equipment, my first
3 piece of equipment. And -- but
4 since then I've taken advantage
5 of the fast track -- fast lane, I
6 believe, access point and I've
7 learned how to operate a little
8 better. Again, I'm a small
9 business, I'm not -- I don't have
10 alligator boots but hopefully
11 I'll get there one day. And
12 that's the reason I'm late.

13 MR. JONES:

14 How much money are we
15 talking? What's the amount of his
16 renewals?

17 MR. ROMERO:

18 That first contract was
19 somewhere around maybe 63,000 for
20 a piece of equipment, machinery
21 for manufacturing.

22 MR. ADLEY:

23 What was it, 3,000?

24 MR. ROMERO:

25 \$63,000.



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1 MR. JONES:
2 Move to approve.

3 MR. WINDHAM:
4 Seconded by Manny. Motion by
5 Mr. Jones to approve in its
6 entirety?

7 MR. JONES:
8 Yes.

9 MR. WINDHAM:
10 Any discussion? All in favor
11 indicated by saying aye.

12 (All Board members stated
13 aye.)

14 All owe opposed? Motion
15 carries.

16 MR. ROMERO:
17 Thank you.

18 MR. RICHARD:
19 Mr. Chairman. I want to
20 commend you for being here today
21 and I want to commend you for the
22 sincerity that you displayed to
23 this Board and I want to wish you
24 the best of luck. Thank you.

25 MR. ROMERO:



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1 I appreciate it. Thank
2 y'all.

3 MS. CHENG:

4 Next one is Hauser Printing
5 Company, Incorporated. Contract
6 No. 20110172 in Jefferson Parish.
7 Initial contract expired December
8 31st of 2015. Late request was
9 received February 18th of 2016.

10 MR. WINDHAM:

11 Is there someone from Hauser
12 here? Motion by Mr. Slone and
13 seconded by Dr. Wilson to deny.
14 Any discussion? All in favor
15 indicate with an aye.

16 (All Board members stated
17 aye.)

18 All opposed? Motion carries.

19 MS. CHENG:

20 Quik Print of New Orleans
21 Incorporated doing business as
22 Documart. Contract 20110403 in
23 Jefferson Parish. Initial
24 contract expired December 31st of
25 2015. Late renewal was requested



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1 March 15th of 2016.

2 MR. WINDHAM:

3 Is there a representative
4 from Quik Print of New Orleans in
5 the audience? Motion to deny by
6 Manny. Seconded by Mr. Fabra.
7 Any discussion?

8 MR. RICHARD:

9 Just a question, and this may
10 be out of order, but the one
11 thing that we didn't get on the
12 record for these denials for the
13 companies that are not present
14 was the dollar amounts involved,
15 and I think it's important that
16 we get that on the record of the
17 amount of investment that the
18 State of Louisiana is making or
19 made and folks are late in
20 requesting renewals.

21 MR. WINDHAM:

22 I believe, Mr. Richard, in
23 order to do that we will have to
24 do it at the next meeting because
25 we don't have it available today.



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1 MR. RICHARD:

2 That's fine. That's fine.

3 MR. WINDHAM:

4 You can bring the list next
5 time just in total or you want
6 them individual?

7 MR. RICHARD:

8 We can deal with this at the
9 next meeting. I just think as we
10 evolve in this new process that
11 those dollar amounts be put on
12 the record, so the point is made
13 about the level of seriousness
14 that we're dealing with when we
15 make these votes and that they
16 are not easy votes and we are
17 taking a lot of things into
18 consideration when we cast these
19 decisions. Thank you.

20 MR. WINDHAM:

21 Thank you. All in favor of
22 the motion of denying Quik Print,
23 please indicate with an aye.

24 (All Board members stated
25 aye.).



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1 All opposed?

2 MS. CHENG:

3 CARBO Ceramics Incorporated.

4 Contract 20110334 and 20110335 in

5 Iberia Parish. Initial contract

6 expired December 31st of '15.

7 Late renewal was requested June

8 1st of 2016.

9 MR. WINDHAM:

10 Is there someone here from

11 CARBO Ceramics? Mr. Jones motion

12 to deny and seconded by Dr.

13 Wilson. Any discussion? All in

14 favor?

15 MR. RICHARD:

16 Do we know the dollar amount

17 involved?

18 MR. WINDHAM:

19 We don't know the dollar

20 amount on any of these.

21 MR. RICHARD:

22 Okay. Thank you.

23 MS. COLA:

24 I have a staff question.

25 Have any of the companies that we



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1 have on these lists proactively
2 contacted you to indicate that
3 they would be late or no.

4 MS. CHENG:

5 Some of them are just
6 submitted late. Some of them I,
7 in doing paperwork, discovered
8 that they are late and tell them
9 that they are late and that they
10 should file.

11 MS. COLA:

12 But none of them have
13 discovered on their own that they
14 are late.

15 MS. CHENG:

16 Some have and they file them
17 late. Yeah.

18 MR. WINDHAM:

19 All right. All in favor?

20 (All Board members stated
21 aye.)

22 All opposed? Denied. Motion
23 carries. That is for two
24 applications.

25 MS. CHENG:



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1 Frymaster, LLC. Contract
2 20110345 and 20110346 in Caddo
3 Parish. Initial contract expired
4 12-31 of '15. Late renewal was
5 requested for 7 of '16.

6 MR. WINDHAM:
7 Is there anyone from
8 Frymaster, LLC in the audience?
9 Someone representing Frymaster?

10 MS. CHENG:
11 I think I might have read the
12 late renewal request date wrong.
13 It was 4-7 of '16.

14 MR. WINDHAM:
15 Motion by Mr. Jones to deny.
16 Seconded by Mr. Moller. Any
17 discussion? All in favor
18 indicate with an aye.

19 (All Board members stated
20 aye.)

21 All opposed? Motion carries.

22 MS. CHENG:
23 Halimar Shipyard, LLC.
24 Contract 050877 in St. Mary
25 Parish. Initial contract expired



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1 12-31 of 2012. Late renewal was
2 requested February 17 of 2016.

3 MR. WINDHAM:

4 Is there a representative
5 from Halimar Shipyard? Step
6 forward.

7 MR. HALIMAR:

8 My name is Bill Halimar. I am
9 the owner of Halimar Shipyard and
10 I also don't wear alligator
11 boots. It's between me and my
12 part-time CPA and I can't pass
13 the buck to him so it's my fault.
14 We were late and we -- I'll tell
15 you the contract amount, it was
16 \$684,000 plus some and it was for
17 addition to a building and it was
18 for some bulkhead and it was for
19 also a transformer for a service
20 out in the yard. It allowed us
21 to have people to our shop.
22 There were no desks or
23 paperclips, and it was -- it was
24 a total, I think, effort by us to
25 increase the capacity of our



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1 shop, our shipyard and to try to
2 stay competitive, okay. And I
3 think today in the market that is
4 available to us staying
5 competitive, we'll make a big
6 difference if -- if I have to pay
7 taxes on this it's going to
8 probably impact my overhead which
9 will make me less competitive
10 with the states like Mississippi
11 who are given some pretty nice
12 incentives right now to
13 shipyards, and so I'm here to
14 answer any questions. This is my
15 business and I employ, right now,
16 55 people. We also employ
17 subcontractors and we could have
18 maybe 125, 130 people in the
19 yard.

20 MR. WINDHAM:

21 Is this 2012?

22 MS. CHENG:

23 The initial contract expired
24 in 2012. The -- you would really
25 only be renewing it for -- until



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1 the end of 2017. That's when the
2 renewal would end.

3 MR. WINDHAM:

4 So no taxes have been paid on
5 this during that time period?

6 MS. CHENG:

7 I don't believe so.

8 MR. HALIMAR:

9 I talked to the assessor. I
10 talked to Mr. Mike Tamporello at
11 the assessor's office, at Jarrod
12 Longman's office. I asked if all
13 of our paperwork was there and
14 intact and he said yes, okay, so
15 I did contact the assessor's
16 office, you know, before I came.

17 MR. ADLEY:

18 So did the assessor indicate
19 that for those years coming up
20 until now that he would exempt
21 you.

22 MR. HALIMAR:

23 I did not ask him that
24 question. I just asked him if
25 everything was in order and if



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1 they were anything that we had to
2 do.

3 MR. ADLEY:

4 I'm curious about one thing
5 and you have one year left on
6 this. That's it. In your
7 business, do you pay an inventory
8 tax down there.

9 MR. HALIMAR:

10 No, sir. We don't. And
11 there's a reason why. We order
12 for the job and do not carry any
13 inventory.

14 MR. ADLEY:

15 Thank you.

16 MR. HALIMAR:

17 And let me tell you
18 something. This is important.
19 This is important to the state.
20 And I think changing anything
21 right now if it makes the
22 shipyards or the industry or the
23 fabricators in our state less
24 competitive, I'm going to ask you
25 to think about that. Okay. I'm



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1 not saying, you know, I'm here
2 knowing what the dates are and
3 what they are, but I think -- I
4 think I needed to represent my
5 company just like everybody else
6 should have been here to
7 represent their companies, okay,
8 and I came here for the original
9 contract and was available for
10 discussion, and I would be here
11 again if we do it again.

12 MR. WINDHAM:

13 Any questions for the
14 gentleman?

15 MR. HALIMAR:

16 And you can extend it for
17 another five years. I'm good
18 with that.

19 MR. ADLEY:

20 I don't think that's going to
21 happen.

22 MR. JONES:

23 I do want to be sure I
24 understand. So a motion to
25 approve the renewal would have



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1 the net effect of really extended
2 for one more year.

3 MS. CLAPINSKI:

4 Correct. So the renewal
5 period would actually be 2013,
6 '14, '15, '16 and '17.

7 MR. ADLEY:

8 So he would get the exemption
9 all of the way back, the
10 conversation with the assessor?

11 MS. CLAPINSKI:

12 Assuming that no property
13 taxes have been paid, and it
14 appears that they had not.

15 MR. HALIMAR:

16 My property taxes have
17 increased in the last couple of
18 years, so I probably haven't been
19 paying property taxes, increased
20 property taxes, but you would
21 have to check.

22 MS. CLAPINSKI:

23 I think the rules of the
24 program do not allow us to
25 continue to exempt property upon



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1 which taxes have been paid, so we
2 may, I don't want to tell the
3 Board what to do, make a motion
4 to defer and give us time to make
5 sure that no taxes have in fact
6 been paid on that property.

7 MR. JONES:

8 The taxes have been paid, I
9 think that changes things a bit
10 under the rules, so I would ask
11 that we defer this and ask y'all
12 to work with this gentleman and
13 find out what the facts are and
14 find out what we can do for him.

15 MS. CLAPINSKI:

16 Yes, sir. We'll be happy to
17 do that.

18 MR. WINDHAM:

19 Is there a second to that
20 motion? Ms. Atkins. Discussion?

21 MR. RICHARD:

22 Just want to commend him for
23 being here. Mr. Halimar?

24 MR. HALIMAR:

25 Yes, sir.



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1 MR. RICHARD:

2 I just want to commend you
3 for being here today and know
4 that we appreciate your
5 sincerity, and hopefully y'all
6 can work things with of this
7 motion that is on the table.

8 MR. HALIMAR:

9 You know, the buck does stop
10 here. If we didn't file it it
11 was really my fault. I can't
12 blame it on my CPA. Thank you.

13 MR. WINDHAM:

14 All right. Thank you for your
15 candor. Motion on the floor.
16 Second. Any further discussion?
17 All in favor indicate with an
18 aye.

19 (All Board members stated
20 aye.).

21 All opposed? Motion carries.

22 MS. CHENG:

23 Stupp Corporation. Contract
24 201103189 in East Baton Rouge
25 Parish. Initial contract expired



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1 December 31 of 2015. Late
2 renewal was requested 4-22 of
3 '16.

4 MR. DAVIS:

5 My name is William Davis I'm
6 here on behalf of Stupp
7 Corporation. We were late due to
8 -- it's ultimately my fault, but
9 there was -- my predecessor was
10 responsible for all of the tax
11 exemptions, and when that
12 position was unexpectedly vacated
13 it left a traceability gap where
14 we had to go back through and
15 manually start listing, so we
16 unfortunately miscoded this one
17 in that effort along with the
18 programs we were involved in, and
19 resource responsibilities, so
20 this is completely falling on my
21 shoulders.

22 MR. ADLEY:

23 What was the project?

24 MR. DAVIS:

25 It was a total of 793,000.



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1 It is -- 75 percent of it was --
2 597,000 of it was for building --
3 sorry. Maintenance -- not
4 maintenance, machinery and
5 equipment. Machinery and
6 equipment, and then the Delta was
7 building related. It was for new
8 safety overhead devices and
9 building improvements for OSHA
10 requirements and getting things
11 for --

12 MR. ADLEY:

13 There are no desks and
14 paperclips in yours?

15 MR. DAVIS:

16 There are no desks and
17 paperclips, no, sir. It is one
18 hundred percent manufacturing
19 equipment and building.

20 MR. WINDHAM:

21 Any other questions?

22 MR. ADLEY:

23 How late?

24 MS. CHENG:

25 Four months.



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1 MR. WINDHAM:
2 Further discussion?

3 MR. JONES:
4 Motion to approve.

5 MR. WINDHAM:
6 Is there a second? Second by
7 Mr. Barham. Any further
8 discussion? All in favor, please
9 indicate by saying aye.

10 (All Board members stated
11 aye.)

12 All opposed? Motion carries.

13 MR. DAVIS:
14 Thank you.

15 MS. CHENG:
16 I have one change in name
17 only request from Ervin Leasing
18 Company. Contract 20120748. The
19 are changing their name to
20 Industrial Metal Fabricators
21 Incorporated in Ouachita Parish.

22 MR. WINDHAM:
23 Motion to accept the name
24 change.

25 MR. WILSON:



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1 So move.

2 MR. WINDHAM:

3 Who did the motion? Mr.

4 Wilson. Seconded by Mr. Fajardo.

5 Any discussion? All in favor

6 indicate with an aye.

7 (All Board members stated

8 aye.)

9 Motion passes. All opposed?

10 Motion passes.

11 MS. CHENG:

12 I have 11 changes in

13 location. ABB Incorporated.

14 Contract No. 070564, 20080598,

15 20090497, 20100437, 20120747,

16 20130728, 20140773, 20150813 and

17 20160906. Their previous

18 location was located at 18321

19 Swamp Road in Prairieville,

20 Louisiana 70769 in Ascension

21 Parish. They've moved to 17100

22 Manchac Park Lane in Baton Rouge,

23 Louisiana 70817 in East Baton

24 Rouge Parish.

25 Major Manufacturing & Supply,



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1 LLC. Contract 20130896 and
2 20140680 was previously located
3 at 124 Tideland Road in
4 Broussard, Louisiana 70518, and
5 is now located at 119 Exploration
6 Road, Broussard, Louisiana 70518.
7 Both in Lafayette Parish.

8 MR. BRASSEAU:

9 I so move.

10 MR. WINDHAM:

11 Hold on.

12 MR. ADLEY:

13 The company started out in
14 Prairieville and moved to Baton
15 Rouge?

16 MS. CHENG:

17 Yes, sir.

18 MR. ADLEY:

19 So the original ITEP was in
20 what parish and ends up in what
21 parish? How do you handle that?

22 MS. CLAPINSKI:

23 Contracts are site specific
24 and therefore when a company
25 moves or their assets move we



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1 have to do a change to the
2 contract and move those assets to
3 the proper location. It does not
4 extend the term of the contract.
5 It's simply, I hate to say
6 ministerial, but it just moves
7 those assets to the right parish
8 and the proper assessor.

9 MR. ADLEY:

10 Is this within the original
11 five years or is this one of the
12 extensions?

13 MS. CLAPINSKI:

14 I think you've got a
15 combination of some that are
16 probably in their renewal period
17 based on the contract number and
18 some that are in the initial five
19 years.

20 MR. ADLEY:

21 And when they move to another
22 parish, are there any
23 requirements to notify the parish
24 that they have this exemption?

25 MS. CHENG:



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1 When we get the change in
2 location documentation, we do --
3 we supply it to the assessor.

4 MR. ADLEY:

5 You notify them but they
6 don't notify them?

7 MS. CHENG:

8 I'm not sure if they do or
9 not.

10 MR. WINDHAM:

11 I believe, Robert, there is
12 documentation that they have to
13 file with the assessor. I don't
14 know the form number but I'm sure
15 somebody out there does. L5 or
16 L5A or L5TA.

17 MR. ADLEY:

18 I'm not so concerned about
19 what you end up doing with this.
20 What I'm trying to figure out is
21 as a state moving forward and
22 someone goes and there's this
23 local involvement now, let's just
24 say the world has kind of changed
25 and you have this local



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1 involvement and the locals in one
2 parish where Prairieville is they
3 say, you know, we think this is a
4 good thing, and then somebody --
5 that's why I'm asking the
6 question. Now you find yourself
7 with another group. I just want
8 to know how that works.

9 MS. CLAPINSKI:

10 Because of the new world,
11 like you said, that will be
12 something we have to discuss
13 going forward and see how we
14 address that if the parishes
15 change.

16 MR. ADLEY:

17 Okay.

18 MR. WINDHAM:

19 There a motion on the floor
20 by Mayor Brasseaux and seconded
21 by Jerry Jones to approve the
22 changes of location only. Is
23 there any further discussion? All
24 in favor please say aye.

25 (All Board members stated



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1 aye.)

2 All opposed? Motion passes.

3 MS. CHENG:

4 I have seven Transfers of Tax
5 Exemption Contract. Bollinger
6 Fourchon, LLC. 062446, 20071380
7 and 20130016. They are being
8 transferred to Bollinger Fourchon
9 in Lafourche Parish. I believe
10 they have -- they are different
11 sites but they are both Bollinger
12 Fourchon in Lafourche Parish.

13 LEEVAC Shipyards Houma, LLC.
14 Contract No. 20161262 is being
15 transferred to Gulf Island
16 Shipyards, LLC in Terrebonne
17 Parish.

18 LEEVAC Shipyards Jennings,
19 LLC. Contract No. 20140599,
20 20150396 and 20161265 is being
21 transferred to Gulf Island
22 Shipyards, LLC in Jefferson Davis
23 Parish.

24 MR. WINDHAM:

25 There's a transfer exemption



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1 contract from one entity or one
2 location to another, depending on
3 the situation. Is there a motion
4 to approve these? Motion by Ms.
5 Atkins. Seconded by President
6 Miller.

7 MR. ADLEY:

8 They, too, are in their
9 second five or do you know?

10 MS. CHENG:

11 It's a mixture.

12 MR. WINDHAM:

13 Any further discussion? All
14 in favor please indicate by
15 saying.

16 (All Board members stated
17 aye.)

18 All opposed? Motion passes.

19 MS. CHENG:

20 I have five Partial
21 Transfers. Bollinger Fourchon,
22 LLC. Contract 062436. Bollinger
23 Fourchon, LLC had retained
24 \$3,795,945 in Lafourche Parish
25 and Bollinger Fourchon, LLC in



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1 Lafourche Parish is receiving
2 \$32,000.

3 Bollinger Fourchon, LLC.
4 Contract 20101128. Bollinger
5 Fourchon has retained \$53,121 in
6 Lafourche and Bollinger Fourchon
7 is receiving \$78,384 in
8 Lafourche.

9 Bollinger Fourchon, LLC.
10 Contract No. 20110288. Bollinger
11 Fourchon, LLC has retained
12 \$941,504 in Lafourche. Bollinger
13 Fourchon, LLC is receiving
14 \$228,821 in Lafourche.

15 LEEVAC Shipyards Houma, LLC.
16 Contract 20140598. LEEVAC
17 Shipyards Houma, LLC is retaining
18 \$533,820 in Terrebonne. Gulf
19 Island Shipyards, LLC is
20 receiving \$217,767 in Terrebonne.

21 LEEVAC Shipyards Houma, LLC.
22 Contract 20150397. LEEVAC
23 Shipyards Houma, LLC retained
24 \$876,441 in Terrebonne. Gulf
25 Island Shipyards, LLC is



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1 receiving \$511,629 in Terrebonne.

2 MR. WINDHAM:

3 So these are basically moving
4 property from one site to another
5 all within the same parish and in
6 some cases it's one site to the
7 one that has a name change.

8 MS. CHENG:

9 Yes. Parts of contracts are
10 being moved to other locations.

11 MR. WINDHAM:

12 Is there a motion to accept
13 these -- to approve these?

14 Motion by Major. Seconded by
15 Bobby Williams. Discussion on
16 these partial transfers? All in
17 favor indicate with an aye.

18 (All Board members stated
19 aye.)

20 All opposed? Motion carries.

21 MS. CHENG:

22 I have 23 contract
23 cancellations. AA Sulfuric
24 Corporation. Contracts 070442,
25 20080322, 20090407, 20100291,



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1 20110412, 20120334, 20130515 and
2 20140373.

3 MR. RICHARD:

4 Mr. Chairman, can we move to
5 have these in-globo?

6 MR. JONES:

7 Unless there's a reason not
8 to.

9 MR. WINDHAM:

10 I will take a motion to put
11 these in-globo.

12 MR. ADLEY:

13 It's fair to do that, but is
14 there anything -- would these
15 cancellations -- is there
16 anything that we need to know?
17 Are they penalties, fines, or
18 anything we need to know or
19 people just cancelling.

20 MS. CHENG:

21 Most of them are company
22 requesting cancellation. One of
23 them we found out that they were
24 no longer manufacturing so staff
25 is requesting cancellation.



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1 MR. ADLEY:
2 How did you find that out?

3 MS. CHENG:
4 That one, I believe, we found
5 out from the assessor.

6 MR. ADLEY:
7 I will tell y'all so you also
8 know, the legislative auditor has
9 chastised the state greatly for
10 not monitoring these things once
11 they've done them. That's why I
12 am asking. I'm tickled to death
13 you found it. Okay. I think
14 it's okay to do them in-globo.

15 MR. JONES:
16 I move we take them in-globo.

17 MR. RICHARD:
18 Second.

19 MR. WINDHAM:
20 Second by Mr. Richard and a
21 motion made by Mr. Jones. Is
22 there any discussion? All in
23 favor please indicate with an
24 aye.

25 (All Board members stated



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1 aye.)

2 Any opposed? Motion carries.

3 MS. CHENG:

4 Okay. And I have one Special
5 Request from Houston Plating &
6 Coatings. Contract 20111111,
7 20150319 and 20160819. They
8 receive -- we received a request
9 for continuation of the contracts
10 while they are idle. They are
11 temporarily shut down due to the
12 decline in the energy industry,
13 and they want to continue the
14 contract until the market
15 conditions approve. They will
16 maintain the site and let LED
17 know of any changes, and we have
18 requested an annual status report
19 from the company until they
20 either reopen or they sell the
21 facility.

22 MR. RICHARD:

23 Mr. Chairman.

24 MR. WINDHAM:

25 Question by Mr. Richard.



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1 MR. RICHARD:
2 Is this the normal protocol
3 an annual update or is there more
4 outreach that can be done from
5 LED to the company and vice versa
6 to make sure there is more dialog
7 or --

8 MS. CLAPINSKI:
9 Generally this has been the
10 practice, but obviously the Board
11 would like us to contact them
12 more frequently or give you an
13 update more frequently and we can
14 work on getting that
15 accomplished.

16 MR. RICHARD:
17 Or request that they contact
18 you more frequently with some
19 documentation. I'm just asking
20 about protocol.

21 MS. CLAPINSKI:
22 Sure. I appreciate that.

23 MR. RICHARD:
24 When it's the appropriate
25 time, I move favorable on this



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1 request.

2 MR. WINDHAM:

3 Motion on the floor by Mr.
4 Richard. Move favorable on these
5 special request for this Houston
6 Plating & Coatings, three
7 contracts.

8 MR. JONES:

9 I'm going to second, but I
10 have a question, and I haven't
11 had a chance, obviously, to see
12 the Executive Order, but it seems
13 to me that the way I thought I
14 heard Mr. House describe it this
15 kind of thing will probably be
16 precluded from this point forward
17 because if they are not -- if
18 they are not -- if they had jobs
19 and now no longer having jobs
20 they would lose the basis upon
21 which the exemption is being
22 granted. Am I understanding
23 correctly or am I --

24 MS. CLAPINSKI:

25 I believe that was never



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1 discussed as far as I'm
2 concerned, but my understanding
3 this advance was filed prior to
4 the filing of the Executive
5 Order, if you will, and we don't
6 know that --

7 MR. JONES:

8 I know this is not under the
9 Executive Order. I'm talking
10 about moving forward. This kind
11 of thing would not be allowed.
12 As I understood, you know, I
13 haven't read it, but as I
14 understand it basically the cause
15 for granting the exemption goes
16 away, the exemption goes away.

17 MS. CLAPINSKI:

18 And I don't think we're
19 certain that just because they
20 are not manufacturing and laid
21 everyone off and that is
22 certainly something that we can
23 find out.

24 MR. JONES:

25 I'm just trying to



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1 understand.

2 MR. ADLEY:

3 I think his main attention
4 with the Executive Order is truly
5 directed at applications now.
6 Some of these special request and
7 whatnot I'm sure he will deal
8 with those accordingly as he
9 moves through the process, but I
10 think his real intent was dealing
11 with the applications and how we,
12 as a state, have been dealing
13 with that.

14 MR. RICHARD:

15 Mr. Chairman.

16 MR. WINDHAM:

17 Mr. Richard.

18 MR. RICHARD:

19 Just another question or
20 concern or reiteration, the folks
21 that are -- making the special
22 request, they knew this was
23 coming before the Board today?

24 MS. CLAPINSKI:

25 Yes.



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1 MR. RICHARD:

2 I would strongly urge that
3 they be present.

4 MS. CLAPINSKI:

5 I think they are here.

6 MR. WINDHAM:

7 Would you like to come up and
8 address the Board.

9 MR. TURNER:

10 Eric Turner. COO of Houston
11 Plating & Coatings.

12 MR. WINDHAM:

13 Tell us the situation.

14 MR. TURNER:

15 So we are a company that
16 started in '88. We were centered
17 in Houston. We provide corrosion
18 protection services to fill
19 components. We grew so big that
20 we had to move out of Houston due
21 to some environmental BOC issues,
22 so our next step was to come over
23 here to Louisiana. When we
24 located some property in Scott,
25 Louisiana that -- built the



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1 plant. It's about 80,000 square
2 feet, \$16 million project. As
3 soon as we got it open the oil
4 market tanked. There was no iron
5 coming into our plants. We just
6 could just not pay to have people
7 standing around to do nothing.
8 It was a very hard decision. We
9 brought a lot of people from
10 Texas to Louisiana. They moved.
11 We had to lay them off as well
12 because we had no positions in
13 Houston to bring them back to.

14 MR. ADLEY:

15 You were manufacturing --
16 tell me what you were
17 manufacturing.

18 MR. TURNER:

19 We don't manufacture
20 anything. We actually take a
21 component that's been
22 manufactured by the machine shop
23 and then we take that and we
24 apply a coating to that and give
25 it back to them. So we're



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1 technically a service industry.

2 MR. ADLEY:

3 The best example that I can
4 give, I think, based on the
5 discussion that will help the
6 Board, the definition of
7 manufacturing is something that
8 the Board will have to address.

9 If you make tea because you
10 change the makeup in the water in
11 the glass some people believe
12 that's a manufacturing. That's
13 basically what you are doing but
14 with different things. Just so
15 you know. I don't know how long
16 that's going to hold up anymore.

17 MR. TURNER:

18 We are altering.

19 MR. ADLEY:

20 I know. I made tea. I'm
21 altering the water.

22 MS. POWERS:

23 The next code that was
24 related to the industry based on
25 working with Louisiana Work Force



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1 Commission did indicate a 30, 31
2 or 32 or 33.

3 MR. ADLEY:

4 I got it. I know. They have,
5 and I think -- all I'm saying to
6 you is that definition has gotten
7 very broad based on what we've
8 heard in all of our discussions.

9 MR. RICHARD:

10 Do you see any uptick in
11 things? I mean, what's your best
12 guess as far as how things are
13 looking.

14 MR. TURNER:

15 Nobody has a crystal ball.
16 We don't know. Our best hope is
17 end of the year this year and
18 first quarter of '17 we have some
19 very good indicators that things
20 are going to be rocking and
21 rolling again and we are going to
22 get that plant back open.

23 MR. RICHARD:

24 Thank you for being present
25 today.



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1 MR. TURNER:

2 You're welcome.

3 MR. WINDHAM:

4 Any other questions? There's
5 a motion on the floor with a
6 second. Any further discussion?
7 All in favor of the motion of
8 granting the special request of
9 Houston Plating & Coatings, three
10 contracts, indicated by saying
11 aye.

12 (All Board members stated
13 aye.)

14 All opposed? Motion carries.

15 MS. CHENG:

16 This concludes the Industrial
17 Tax Exemption Program of the
18 agenda.

19 MR. WINDHAM:

20 Thank you, Kristin. That will
21 take us on to our next item
22 finally. Comments from the
23 Secretary.

24 MR. PIERSON:

25 Certainly I will be very



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1 brief. I know the hour is very
2 late. First I want to thank the
3 staff for the outstanding job
4 that they've done not only today
5 in preparing for this meeting,
6 but weeks and weeks of effort go
7 into compiling all of the data,
8 making sure all of the background
9 checks have taken place and being
10 able to come here and serve the
11 public in this very important
12 endeavor, so my specific thanks
13 to the staff for their excellent
14 work on this.

15 Also to this Board, this new
16 Board, thank you for the
17 extensive amount of time that you
18 are taking. This is an unpaid
19 position. It's a volunteer
20 position, but incredible
21 importance to the state and our
22 efforts, so thanks to each of you
23 for volunteering of your service
24 and your time.

25 You heard me say early on in



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1 the meeting but today did not
2 change our ability to complete
3 and win projects in 64 parishes.
4 It's an important message to me
5 and my colleagues and to the
6 people professionally
7 representing across our state and
8 in the competition for these
9 projects. What it did do is
10 bring an important local voice of
11 governance to the table as it
12 relates to these exemptions and
13 it brings this new concept of CEA
14 which defines what the
15 accountability measures are for
16 these companies to continue to
17 perform in order to continue to
18 enjoy this abatement of their
19 taxes, and I think that's a very
20 important part of a public
21 partnership or a public/private
22 partnership, so we look forward
23 to working through this. We know
24 there are a lot of seminars, a
25 lot workshops that we'll be doing

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1 within the municipalities, within
2 the School Board systems all
3 across the Board for all of those
4 impacted and affected, but I
5 think we can do that very quickly
6 and efficiently and continue to
7 move things forward, but we're
8 going to do so in a manner that
9 bring some great accountability
10 to the state.

11 Finally I want to comment
12 that this is in no way related to
13 these recent sessions. Since
14 early January the Governor has
15 asked us to look at all of our
16 programs and numerous times in
17 our last 180 days we've been back
18 and forth across the street at
19 the legislature in front of the
20 senate, in front of the house, in
21 front of this tax policy
22 structure committee talking about
23 all of our programs and
24 demonstrating the accountability
25 that is associated with each one



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1 of them, and it was with this
2 program that we saw that there
3 were new measures called for in
4 terms of accountability. And
5 this is not new as well. All of
6 our tool boxes -- all of our
7 tools and tool box have been
8 under scrutiny -- and our
9 program. We want to sunset our
10 programs so that we look at them
11 and if they are serving the
12 public and they are a good return
13 on our investment we want to
14 continue to do them. But last
15 year we modified the Enterprise
16 Zone Program. We modified the
17 film tax credit program, so this
18 is the latest program to be
19 subject to a modification and we
20 think that in the long term this
21 is going to strengthen all of our
22 communities. Thank you for your
23 time today.

24 MR. WINDHAM:

25 Thank you, Mr. Secretary.



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1 Under Other Business we now have
2 Enterprise Zone Appeals. Who is
3 presenting those.

4 MS. CLAPINSKI:

5 I can speak on behalf of the
6 Department, but there were two
7 companies that are making their
8 appeals, so they requested
9 that --

10 MR. WINDHAM:

11 Are they here? Are the two
12 companies asking for Enterprise
13 Zone Appeal in the audience? If
14 not --

15 MR. RICHARD:

16 Motion to defer to the next
17 meeting.

18 MR. WINDHAM:

19 Motion to defer made by Mr.
20 Richard. Seconded by Mr. Slone.
21 Any discussion on the deferral?

22 MR. JONES:

23 Do we know why they're not
24 here?

25 MS. CLAPINSKI:



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1 No, sir. I do not. They
2 were given notice. That would be
3 on this next agenda.

4 MR. WINDHAM:

5 Do we know they were here in
6 the beginning of this meeting?

7 MS. CLAPINSKI:

8 I do not, but I guess we can
9 check the sign-in sheet to see if
10 they signed in.

11 MR. WINDHAM:

12 I think we would like to know
13 that for the next meeting. Not
14 necessarily for now, but for the
15 next meeting for sure.

16 All in favor?

17 (Not all Board members stated
18 aye.)

19 All opposed? Mr. Jones
20 indicates nay.

21 Election of Officers now.

22 MR. BARHAM:

23 Before we get to the
24 officers, this is a request, I
25 guess. It's clear from the



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1 Governor's Executive Order that
2 we are going to have a whole lot
3 more scrutiny of everything that
4 comes before us, and it's obvious
5 we are going to have a whole lot
6 more discussion especially since
7 Mr. Adley is representing the
8 Governor. My request is that
9 whatever day we have this meeting
10 let's start early in the morning
11 so that we tend to business.

12 MR. WINDHAM:

13 I couldn't agree more,
14 secretary Barham. The issue that
15 we have that I'm aware of right
16 now has to do with the scheduling
17 of this building, and they are
18 working on it is my
19 understanding.

20 MR. BARHAM:

21 For the record, if anybody
22 thinks I'm disparaging my friend,
23 we sat for years side by side in
24 the senate, so this isn't the
25 first day.



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1 MR. ADLEY:

2 It was much worse then.

3 MR. WINDHAM:

4 All right. On to the Election
5 of Officers.

6 MR. ADLEY:

7 Mr. Chairman, I am going to
8 nominate -- we lost our chairman.
9 The senate chose not to approve
10 our chairman, so he is not with
11 us. I think Mr. Windham, who is
12 vice chairman, nominate for him
13 to be chair.

14 MR. WINDHAM:

15 Thank you. Any other
16 nomination for chair?

17 MR. RICHARD:

18 Move to close nomination.

19 MR. WINDHAM:

20 Thank you, Mr. Richard. I
21 guess that means I am in. I
22 would like to have the -- I don't
23 think you need to vote for that.
24 For vice chair, are there any
25 nominations?



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1 MR. SLONE:
2 I would like to nominate
3 Bobby Miller.

4 MR. HUVAL:
5 I would like to nominate Mr.
6 Robert Adley.

7 MS. ATKINS:
8 I would like to nominate Mr.
9 Jerry Jones.

10 MR. RICHARD:
11 Move to close nominations.

12 MR. WINDHAM:
13 Well, first of all,
14 nominations are closed. Do all
15 of these parties realize that
16 once they become -- once they
17 become the vice chair then they
18 are in line to be the chair next
19 year. Make sure that people know
20 that's the obligation and that's
21 the process. So if anyone
22 doesn't want to be the chair next
23 year, now would be a good time to
24 step back.

25 MR. MILLER:



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1 I greatly appreciate the
2 nomination, but being a new
3 parish President and I am sure
4 that being the chair next year of
5 this committee is going to be
6 more time consuming and maybe to
7 pass it. I greatly appreciate the
8 nomination, but I will like to
9 withdraw.

10 MR. WINDHAM:

11 All right. The other thing
12 that I do know also, too, is that
13 the vice chair is the chairman of
14 the rules committee, if I'm
15 correct.

16 MS. CLAPINSKI:

17 That is generally correct,
18 yes, sir.

19 MR. WINDHAM:

20 And from what we had today,
21 my thoughts are a long time ago
22 we had a thing called a screening
23 committee that met between
24 meetings so that all of these
25 answers -- questions could be



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1 posed and those meetings lasted
2 as long as these two. I mean, as
3 long as this one today. I'm sure
4 some of you may remember those,
5 especially Chuck, so --

6 MR. ADLEY:

7 I would like to make this
8 very easy for us, but I'm afraid
9 that we are so involved in trying
10 to get to the end of this, the
11 rules committee and what we do
12 there I think is very important,
13 and, Jerry, that's the only
14 reason I stay for that reason.

15 MR. JONES:

16 I will let you have it, Mr.
17 Adley. I'm not looking for
18 something else to do.

19 MR. ADLEY:

20 I'm not either but I'm stuck
21 here, I'm afraid.

22 MR. MILLER:

23 Is that a nomination for Mr.
24 Adley to be the vice chair?

25 MR. JONES:



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1 I will remove my name. Let
2 Mr. Adley have the glory.

3 MR. BRASSEAU:

4 I want to make a comment.
5 First of all, I want praise Mr.
6 Windham on conducting the meeting
7 on this trying times, and for Mr.
8 Adley and Mr. Jones and Mr.
9 Miller to step up to the plate
10 and accept the responsibilities
11 or anyway, it's -- I have been on
12 this Board for two and a half
13 years and I got to admit that
14 this is the most productive
15 meeting that I've been to, so I
16 appreciate everybody on this
17 Board and the staff especially.

18 MR. WINDHAM:

19 Thank you very much. And I
20 second that on the staff. If
21 there is only one nomination for
22 vice chair, the nomination is
23 closed. I believe, Mr. Richard
24 closed them. All in favor
25 indicate with an aye.



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1 (All Board members stated
2 aye.)

3 All opposed? Motion carries.
4 So the next chair for the year
5 will be me and vice chair will be
6 Robert Adley.

7 Any other business to come
8 before the Board?

9 MR. MILLER:

10 Are we creating a rules
11 committee?

12 MR. WINDHAM:

13 Are we creating today -- who
14 would like to volunteer for the
15 rules committee? If you would
16 like to volunteer for the rules
17 committee please raise your hand.

18 MS. CLAPINSKI:

19 Can you call care their
20 names.

21 MR. WINDHAM:

22 Manny, Mr. Fabra, Mr. Moller,
23 Mr. Slone, Mr. Miller, Major,
24 Yvette Cola and Daniel
25 Shexnaydre. And obviously Mr.



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1 Adley.

2 MS. CLAPINSKI:

3 So we have an even or odd
4 number?

5 MR. ADLEY:

6 All of those that raised
7 their hands, when we adjourn, it
8 would be really helpful if we
9 stay back for five minutes and
10 that will be helpful and try to
11 get started.

12 MR. WINDHAM:

13 Any other business to come
14 before the Board?

15 MR. RICHARD:

16 Mr. Chairman, I hate to
17 belabor the point. Just a quick
18 question. Would the rules
19 committee consider -- will they
20 be addressing some of the issues
21 that we dealt with today in
22 regards to the discretion of the
23 Board to levy penalties, is that
24 something that the rules
25 committee would take up? So we



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1 have some type of matrix or menu
2 of penalties with infraction?

3 MR. WINDHAM:

4 I am sure that can be worked
5 out with staff.

6 MR. RICHARD:

7 I come from the world of
8 education and we have handbooks
9 and guidelines and guidebooks for
10 everything.

11 MS. CLAPINSKI:

12 And just as a reference
13 these are rules that have to be
14 published under the
15 administrative procedures act
16 process, so it won't be
17 necessarily a separate handbook,
18 those types of things can be
19 incorporated into the rules.

20 MR. RICHARD:

21 I understand. That's why I'm
22 asking. Thank you.

23 MR. WINDHAM:

24 Any other business?

25 MR. MILLER:



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Motion we adjourn.
MR. WINDHAM:
Motion to adjourn and a
second.

(Whereupon the meeting was adjourned at 7:00
p.m.)



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