

STATE OF LOUISIANA  
BOARD OF COMMERCE & INDUSTRY  
NOTICE & AGENDA

**LASALLE BUILDING**  
**617 North 3rd Street, LaBelle Room, Baton Rouge, LA**  
**Wednesday, April 28, 2021**  
**9:30 a.m.**

Board of Commerce & Industry in-person meeting. Additional instructions for in-person attendance are outlined after the agenda items.

---

**AGENDA**

- 1. Call to Order – Jerald Jones, Chairman**
- 2. Roll Call**
- 3. Approval of Minutes from February 24, 2021 meeting**
  
- 4. Quality Jobs Program – Michaela Adegbe**
  - 4 NEW Applications**
    - \$61,169,038 in investments
    - 112 new permanent jobs
    - 24 construction jobs
  - 2 Renewals**
    - 1 Late Renewal**
    - 1 Change of Company Name**
    - 2 Change of Affiliate/Owners**
  
- 5. Restoration Tax Abatement Program – Becky Lambert**
  - 4 NEW Applications**
    - \$6,255,937 in investments
    - 12 new permanent jobs
    - 70 construction jobs
  - 2 Renewals**
  
- 6. Enterprise Zone Program – Joyce Metoyer**
  - 6 NEW Applications**
    - \$342,946,683 in investments
    - 102 permanent jobs
    - 1689 constructions jobs
  - 8 Contract Terminations**
  - 2 Contract Amendments**
  - 1 Special Request**

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

**1 NEW Pre-EO Applications**

\$35,716,019 in investments  
8 new permanent jobs  
0 construction jobs

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

\$28,433,592 in investments  
10 new permanent jobs  
0 construction jobs

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

\$1,921,261,367 in investments  
288 new permanent jobs  
4,591 construction jobs

**11 Renewals**

**9 Late Renewals**

**8 Contract Transfers**

**7 Partial Contract Transfers**

**5 Contract Cancellation**

**1 Special Request**

**ITEP Appeal**

**ITEP Resolution**

**8. Other Business**

**9. Secretary Remarks – Secretary Don Pierson**

**10. Adjourn**

**Written Comments**

Anyone unable to attend in person, or not comfortable at this time giving in-person testimony, due to COVID-19 and/or travel restrictions, may submit written comments prior to the meeting.

Public comments should be submitted to LED via email. These emails will be received up to 4:00 p.m., Tuesday, April 27, 2021. Emails must be submitted to: [LEDBoardPublicComments@la.gov](mailto:LEDBoardPublicComments@la.gov), and must include your name, organization represented, if any, agenda item and your comment. Written comments received within the allotted date/time will be included.

**In-person Meeting Attendance Protocol**

All persons attending the meeting in person shall practice appropriate protective health measures, social distancing and observe the below protocols:

1. The LaBelle room will be sanitized prior to the start of the meeting to ensure the safety of everyone in attendance. Everyone entering the LaBelle room must go through the temperature checkpoint located at the entrance of the board room. (Please allow extra time to go through the temperature checkpoint.) If you exit the meeting room and later re-enter, your temperature will be reassessed. Everyone entering the LaBelle room **MUST** practice social distancing and wear a face mask at all times. Once the allowed capacity for this room has been reached (50 people), you will be directed to an overflow area that will be set up in the LaSalle cafeteria. A

LED staff person will be stationed in the overflow area and will notify those waiting when seating in the main boardroom is available. Should a recess to the proceedings be called by the Board Chair, everyone in the overflow area will be made aware and advised of the start time after the break. LED staff will provide specific instructions on the day of the meeting. In the overflow areas, everyone **MUST** practice social distancing and wear a mask.

Should a recess or break take place during the meeting, the speaker's table and meeting room chairs will be wiped down prior to the restart of the meeting, and as stated above, your temperature will be reassessed.

2. Anyone wishing to speak at the appropriate time during the public comment period is being asked to wear a mask and sanitize their hands prior to sitting at the speaker's table. Hand sanitizer will be provided. Should the mask be removed prior to speaking, a disposable covering must be placed over the microphone. Microphone covers will be provided at the speaker's table. When comments are concluded, please remove the cover, and dispose of it in the wastebasket provided. Signs will be placed on the table as a reminder.
3. Everyone **MUST** follow the signs placed on each row of the seating area to maintain appropriate social distancing. Due to the room's limited seating capacity, LED is asking that attendees be limited to 1-2 representatives per applicant, as well as any organization/group seeking to address the board on the application. To allow others to enter the LaBelle room for their respective project, we respectfully ask that you exit the room after your project has been heard. This will allow LED staff to accommodate those who may be waiting in alternative locations to be seated in the LaBelle room for their project application presentation.

#### **REQUEST(S) FOR DETAILED BOARD PACKET**

To readily access the detailed board packet, please click [LEDBoardPacketRequest@la.gov](mailto:LEDBoardPacketRequest@la.gov).

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

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
 Wednesday, April 28, 2021  
**Quality Jobs Applications**  
 Board Meeting - Application Summary

APPLICATION NUMBER	COMPANY	PARISH	ESTIMATED						
			INVESTMENT	SALES AND USE TAX OR PROJECT FACILITY EXPENSE REBATE	TEN YEAR PAYROLL REBATE	TEN YEAR NEW		CONSTRUCTION	
						JOBS	SALARIES	JOBS	SALARIES
20180061-QJ	Align Technologies, Corp	Orleans	\$10,000	\$150	\$157,075	5	\$2,617,918	0	\$0
20180166-QJ	Construction Services Group of Baton Rouge, LLC	East Baton Rouge	\$39,448,554	\$591,728	\$232,551	10	\$3,875,851	4	\$120,000
20190024-QJ	RedGuard, LLC	Iberia	\$1,710,484	\$13,618	\$634,115	21	\$10,568,579	20	\$600,000
20151236-QJ	TCI Packaging, LLC	Orleans	\$20,000,000	\$300,000	\$1,120,392	76	\$18,673,193	0	\$0
<b>TOTALS</b>		<b>4</b>	<b>\$61,169,038</b>	<b>\$905,496</b>	<b>\$2,144,133</b>	<b>112</b>	<b>\$35,735,541</b>	<b>24</b>	<b>\$720,000</b>

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

Wednesday, April 28, 2021

**Quality Jobs Renewals**

Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH
20161045-QJ	Katoen Natie Louisiana LLC	East Baton Rouge
20160622-QJ	Paychex North America, Inc.	East Baton Rouge
<hr/> TOTALS		2

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

Wednesday, April 28, 2021

**Quality Jobs Late Renewals**

Board Meeting - Renewal Summary

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

Options of the Board:

Approve the 5 year renewal Approve with a penalty

Deny the request for renewal

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

APPLICATION NUMBER	COMPANY	PARISH	Contract Effective Date	Initial Contract Expiration Date	Late Renewal Request Date
20150264-QJ	Matheson Tri-Gas, Inc.	Calcasieu	05/06/2015	5/5/2020	10/14/2020
TOTALS				1	

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
 Wednesday, April 28, 2021  
**Quality Jobs Special Requests**  
 Board Meeting - Special Request Summary

**CHANGE OF COMPANY NAME**

<b>Project ID</b>	<b>Current Company Name</b>	<b>New Company Name</b>	<b>Parish</b>
20141029-QJ	Cobalt Rehabilitation Hospital III, LLC	Curahealth New Orleans, LLC	Orleans

**Request to add affiliate(s) or LLC member(s) to schedule 1 of the following contracts**

<b>Project ID</b>	<b>Contract Name</b>	<b>New Affiliate(s) and/or LLC Member(s)</b>	<b>Parish</b>
20170290-QJ	ControlWorx, LLC	John H. Carter Co., Inc.	East Baton Rouge
20170471-QJ	ControlWorx, LLC	John H. Carter Co., Inc.	East Baton Rouge

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

APPLICATION NUMBER	COMPANY	PARISH	ESTIMATED					
			INVESTMENT	FIRST YEAR TAX EXEMPTION	NEW PERMANENT		CONSTRUCTION	
					JOBS	SALARIES	JOBS	SALARIES
20200483-RTA	1015 Government LLC	St. Bernard	\$450,000	\$9,302	0	\$0	10	\$200,000
20190062-RTA	1300 Congress, LLC	Orleans	\$105,937	\$2,401	0	\$0	30	\$77,113
20200312-RTA	Miller-Roy Development, LLC	Ouachita	\$3,500,000	\$55,073	5	\$150,000	15	\$750,000
20190059-RTA	New Orleans Redevelopment Partners 2	Orleans	\$2,200,000	\$49,856	7	\$210,000	15	\$600,000
<b>TOTALS</b>	<b>4</b>		<b>\$6,255,937</b>	<b>\$116,632</b>	<b>12</b>	<b>\$360,000</b>	<b>70</b>	<b>\$1,627,113</b>



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

APPLICATION NUMBER	COMPANY	PARISH
20131425-RTA	Gulf Ventures Associates, LLC	Jefferson
20141445-RTA	James and Ashley Fox-Smith	East Baton Rouge
<hr/> Total	2	

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

Application Number	Company	Parish	Estimated						Construction	
			Investment	State	Local	ITC	New Jobs	5 Yr. Salaries	Jobs	Salaries
20170575-EZ	Brown Eagle Group, Inc.	East Baton Rouge	3,800,000	\$0	\$0	57,000	7	\$1,044,000	24	\$720,000
20160810-EZ	International Paper	Washington	\$93,888,722	\$0	\$0	\$733,331	13	\$2,600,000	350	\$30,000,000
20180141-EZ	Louisiana Fish Fry Products, Ltd.	East Baton Rouge	\$1,751,578	\$0	\$0	\$26,274	8	\$576,000	15	\$630,000
20161064-EZ	Metairie Property Holdings, LLC	Jefferson	\$9,866,894	\$0	\$0	\$148,003	5	\$750,000	200	\$4,000,000
20160657-EZ	Our Lady of the Lake Reg. Med. Ctr.	East Baton Rouge	\$224,139,489	\$0	\$0	\$3,362,092	47	\$9,400,000	1000	\$50,000,000
20151320-EZ	Phoenix Senior Living, LLC	East Baton Rouge	\$9,500,000	\$0	\$0	\$127,500	22	\$3,150,000	100	\$3,000,000
<b>TOTALS</b>		<b>6</b>	<b>\$342,946,683</b>	<b>\$0</b>	<b>\$0</b>	<b>\$4,454,200</b>	<b>102</b>	<b>\$17,520,000</b>	<b>1,689</b>	<b>\$88,350,000</b>

- Act 423: Effective 6-21-2013 NAICS 44 and 45 (type) with more than 100 employees nationwide including affiliates must be a grocery store or pharmacy and located in an EZ
- Act 126: Effective (Advance filed on or after...) 7-1-2015 NAICS 44, 45, 722 are excluded
- Act 18: Effective (Advances filed on or after...) 4-1-2016 NAICS 5613 and 721 are excluded

# Enterprise Zone Program

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

## Contract Termination Request

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

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

Project No.	Company Name	Parish	Existing Contract Period	Requested Termination Date	Reason for Termination
20131285-EZ	Halliburton Energy Services Inc.	Lafayette	10/15/2016-10/14/2021	12/30/2019	Program requirements have been met, no additional jobs are anticipated
20160851-EZ	Halliburton Energy Services, Inc.	Bossier	11/16/2016 - 11/15/2021	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20160854-EZ	Halliburton Energy Services, Inc.	Iberia	12/15/2016 - 12/14/2021	12/30/2019	Program requirements have been met, no additional jobs are anticipated
20151024-EZ	Istrouma Hospitality, LLC	East Baton Rouge	6/01/2017 - 5/31/2022	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20150056-EZ	Opulence Krishan Hospitality, LLC	Calcasieu	1/1/2017 - 12/31/2021	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20151009-EZ	The National World War II Museum	Orleans	10/1/2015 - 09/30/2020	04/01/2018	Program requirements have been met, no additional jobs are anticipated
20160611-EZ	Lake Pines Hospital, LLC	Jefferson	1/1/2017 - 12/31/2021	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20150949-EZ	The Kroger, Co.	Calcasieu	7/6/2015 - 7/5/2020	12/31/2019	Program requirements have been met, no additional jobs are anticipated

**Enterprise Zone Program**

C & I Board Meeting

April 28, 2021

Special Request Summary

**Request to change owners of an existing contract:**

Contract Number	Contract Name	Old Affiliates & Owners	New Affiliates & Owners	Parish
20160612	Blake Management Group, LLC**	Cardinal Ventures, Inc.; QSL, LLC; Blake Management Group Investments, LLC; The Blake at Bossier City, LLC; The Blake at Bossier City Operating Co LLC; QSL LLC; The Blake at Bossier City, LLC	QSL, LLC; Terry Glenn Barclay; Judy M. Belk; Christopher Andrew Yarborough; Barclay Senior Living Services, LLC; Ardn Development, LLC; SDP Enterprises, LLC	Bossier

**Request to change the name of an existing contract:**

Contract Number	Existing Name	New Name	Parish
20160612	Blake Management Group, LLC	QSL Management, LLC	Bossier

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

Application Number	Company	Parish	Estimated							Construction	
			Investment	State	Local	ITC	New Jobs	5 Yr. Salaries	Jobs	Salaries	
20180231-EZ	US Foods, Inc.**	Jefferson	\$24,000,000	\$0	\$0	\$360,000	45	\$2,310,000	0	\$0	
TOTALS		1	\$24,000,000	\$0	\$0	\$360,000	45	\$2,310,000	0	\$0	

\*\* Application does not meet EZ Rule 701 E Qualifications

- Act 423: Effective 6-21-2013 NAICS 44 and 45 (type) with more than 100 employees nationwide including affiliates must be a grocery store or pharmacy and located in an EZ
- Act 126: Effective (Advance filed on or after...) 7-1-2015 NAICS 44, 45, 722 are excluded
- Act 18: Effective (Advances filed on or after...) 4-1-2016 NAICS 5613 and 721 are excluded

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

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (TAX RELIEF) FIRST YEAR OF EXEMPTION (ESTIMATE)	NEW PERMANENT		CONSTRUCTION		NAICS	LATE
					JOBS	SALARIES	JOBS	SALARIES		
<b>Advance Notification Filed (Advance Filed Prior to 6/24/2016)</b>										
20110659-I-ITE	Sabine Pass Liquefaction, LLC	Cameron	\$35,716,019	\$664,318	8	\$1,136,000	0	\$0	325120	
<b>TOTALS</b>		<b>1</b>	<b>\$35,716,019</b>	<b>\$664,318</b>	<b>8</b>	<b>\$1,136,000</b>	<b>0</b>	<b>\$0</b>		

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

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

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

**STATE OF LOUISIANA  
Commerce and Industry Board**

Wednesday, April 28, 2021

**Industrial Tax Exemption Applications (2017 Rules)**

Board Meeting - Post-EO Application Summary

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (TAX RELIEF) FIRST YEAR OF EXEMPTION (ESTIMATE)	NEW PERMANENT		CONSTRUCTION		NAICS	LATE
					JOBS	SALARIES	JOBS	SALARIES		
20170399-ITE	Plastipak Packaging, Inc.	Rapides	\$28,433,592	\$584,054	10	\$400,000	0	\$0	326100	
<b>TOTALS</b>		<b>1</b>	<b>\$28,433,592</b>	<b>\$584,054</b>	<b>10</b>	<b>\$400,000</b>	<b>0</b>	<b>\$0</b>		

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

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

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

**STATE OF LOUISIANA  
Commerce and Industry Board**

Wednesday, April 28, 2021

**Industrial Tax Exemption Applications (2018 Rules)**

Board Meeting - Post-EO Application Summary

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (80% TAX RELIEF) FIRST YEAR OF EXEMPTION (ESTIMATE)	AD VALOREM (20% TAXES COLLECTED) FIRST YEAR OF EXEMPTION (ESTIMATE)	NEW PERMANENT		CONSTRUCTION		NAICS	LATE
						JOBS	SALARIES	JOBS	SALARIES		
20190444-ITE	ADDP Property LLC	Lafayette	\$5,071,813	\$55,262	\$13,816	0	\$0 ***	60	\$2,520,000	311612	**
20210035-ITE	Avant Organics, LLC	Rapides	\$6,500,000	\$72,228	\$18,057	20	\$600,000	20	\$850,000	325199	
20210138-ITE	Bayou Galion Solar Project, LLC	Morehouse	\$98,904,518	\$1,177,597	\$294,399	0	\$0 ****	150	\$10,579,799	221114	
20200045-ITE	Best Stop Cajun Food, LLC	Lafayette	\$1,153,760	\$12,571	\$3,143	5	\$148,000 ***	0	\$0	311612	
20210146-ITE	Bio-Lab, Inc.	Calcasieu	\$142,617,555	\$1,673,588	\$418,397	71	\$8,260,000	170	\$16,100,000	325180	
20200422-ITE	Bueche PV1, LLC	West Baton Rouge	\$240,281,211	\$3,253,023	\$813,256	10	\$600,000	436	\$41,757,000	221114	
20200026-ITE	Centric Pipe, LLC	Bossier	\$652,076	\$10,334	\$2,584	10	\$500,000	0	\$0	331230	
20200268-ITE	Community Coffee Company, L.L.C.	Jefferson	\$416,288	\$5,900	\$1,475	2	\$99,320	0	\$0	311920	
20200004-ITE	E.I. Williams Industries, LLC	Webster	\$1,933,299	\$28,805	\$7,201	100	\$4,100,000	0	\$0	332999	
20180238-ITE	LACC, LLC	Calcasieu	\$2,592,639	\$36,961	\$9,240	5	\$425,000	5	\$200,000	325110	
20170498-ITE	Packaging Corporation of America	Beauregard	\$2,443,588	\$30,414	\$7,604	0	\$0 *	126	\$804,000	322130	
20190497-ITE	Packaging Corporation of America	Beauregard	\$10,571,763	\$131,580	\$32,895	0	\$0 *	433	\$4,397,000	322130	
20180499-ITE	Procter & Gamble Manufacturing	Rapides	\$60,271,555	\$990,430	\$247,608	0	\$0	176	\$15,600,000	325611	
20180409-ITE	Richard's Cajun Foods Corp	Acadia	\$2,675,740	\$26,072	\$6,518	4	\$122,000	18	\$765,000	311612	
20210068-ITE	Shintech Louisiana LLC	Iberville	\$50,000,000	\$619,800	\$154,950	0	\$0	80	\$3,400,000	325211	
20210069-ITE	Shintech Louisiana LLC	Iberville	\$30,000,000	\$371,880	\$92,970	0	\$0 ****	60	\$2,600,000	325211	
20210070-ITE	Shintech Louisiana LLC	Iberville	\$1,164,805,000	\$14,438,923	\$3,609,731	30	\$2,580,000	2400	\$102,000,000	325211	
20210072-ITE	Shintech Louisiana LLC	West Baton Rouge	\$45,000,000	\$584,820	\$146,205	0	\$0	400	\$1,700,000	325211	
20200049-ITE	Supreme Rice, LLC	Acadia	\$35,023,341	\$366,022	\$91,506	10	\$450,000	25	\$1,250,000	311212	
20210032-ITE	Supreme Rice, LLC	Acadia	\$4,247,221	\$59,733	\$14,933	1	\$40,000	10	\$400,000	311212	
20200065-ITE	Weyerhaeuser NR Company	Natchitoches	\$16,100,000	\$181,608	\$45,402	20	\$1,100,000	22	\$1,429,000	321999	
<b>TOTALS</b>		<b>21</b>	<b>\$1,921,261,367</b>	<b>\$24,127,551</b>	<b>\$6,031,888</b>	<b>288</b>	<b>\$19,024,320</b>	<b>4,591</b>	<b>\$206,351,799</b>		

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

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

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

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

**\*\*\*ADDP Property LLC is the owner of the building and is leasing it to Best Stop Cajun Food, LLC. The new jobs related to the project are reported on the application for Best Stop Cajun Food, LLC and these two applications cover 1 project at the same site.**

**\*\*\*\* Bayou Galion Solar Project, LLC: 3 New Contract Jobs and \$177,457 New Contract Job Payroll will be created and fulfilled by a Qualified Contractor  
Shintech Louisiana LLC: 15 Existing Contract Jobs and \$1,200,000 Contract Job Payroll will be retained and fulfilled by a Qualified Contractor**



**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
 Wednesday, April 28, 2021  
**Industrial Tax Exemption Renewals**  
 Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (TAX RELIEF) FIRST YEAR OF RENEWAL WITH DEPRECIATION (ESTIMATE)	NUMBER OF FULL TIME EMPLOYEES (AS REPORTED BY COMPANY)		NAICS
					FIRST YEAR OF EXEMPTION	CURRENT	
20121300-ITE	CF Industries Nitrogen, LLC	Ascension	\$965,772,766	\$11,562,937	349	511	325311
20160978-ITE	Conrad Shipyard LLC	St. Mary	\$4,860,638	\$52,378	155	76	336611
20150982-ITE	FlightSafety International Inc.	Bossier	\$10,000,000	\$143,336	0	14	611512
20150939-ITE	Integrigo Composites of Louisiana LLC	Webster	\$9,030,746	\$120,147	0	11	326199
20161155-ITE	Mele Printing Company, LLC	St. Tammany	\$2,594,054	\$33,660	89	88	323110
20141575-ITE	Procter & Gamble Manufacturing	Rapides	\$44,617,733	\$675,635	585	513	325611
20160799-ITE	Roehm America LLC	Jefferson	\$4,574,098	\$65,007	76	75	325211
20100198-A-ITE	Sabine Pass LNG, LP	Cameron	\$80,149,574	\$1,254,144	0	0	325120
20110659-B-ITE	Sabine Pass Liquefaction, LLC	Cameron	\$24,130,853	\$377,589	0	0	325120
20161277-ITE	Southern Recycling, LLC	Lafayette	\$47,863	\$476	28	9	339999
20161302-ITE	Temple Inland Inc.	Washington	\$4,864,560	\$82,404	444	492	322211
<b>TOTALS</b>		<b>11</b>	<b>\$1,150,642,885</b>	<b>\$14,367,713</b>	<b>1,726</b>	<b>1,789</b>	

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

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

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

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

Wednesday, April 28, 2021

**Industrial Tax Exemption Late Renewals**

Board Meeting - Late Renewal Summary

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

Options of the Board:

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

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

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (TAX RELIEF) FIRST YEAR OF RENEWAL WITH DEPRECIATION (ESTIMATE)	NUMBER OF FULL TIME EMPLOYEES (AS REPORTED BY COMPANY)		NAICS	INITIAL CONTRACT EXPIRATION DATE	LATE RENEWAL REQUEST DATE
					FIRST YEAR OF EXEMPTION	CURRENT			
20131036-ITE	Metro Aviation, Inc.	Bossier	\$2,608,461	\$37,389	4	17	336411	12/31/2019	12/30/2020
20130050-A-ITE	Monsanto Company & Subsidiaries	St. Charles	\$2,599,193	\$33,749	615	702	32532	12/31/2019	6/23/2020
20140848-ITE	Norris Holdings, LLC	Iberia	\$755,410	\$6,353	0	0	333512	12/31/2019	1/29/2021
20140849-ITE	Norris Holdings, LLC	Iberia	\$364,889	\$3,069	0	0	333512	12/31/2019	1/29/2021
20141535-ITE	Norris Holdings, LLC	Iberia	\$291,769	\$2,454	0	0	333512	12/31/2019	1/29/2021
20160738-ITE	WestRock CP LLC	Jackson	\$2,804,758	\$32,125	452	449 *	322121	12/31/2020	3/16/2021
20160739-ITE	WestRock CP LLC	Jackson	\$2,070,676	\$23,717	0	0 *	322121	12/31/2020	3/16/2021
20160740-ITE	WestRock CP LLC	Jackson	\$1,246,185	\$14,273	0	0 *	322121	12/31/2020	3/10/2021
20150527-ITE	WestRock CP, LLC	Jackson	\$3,551,259	\$40,675	0	0 *	322121	12/31/2019	3/9/2021
<b>TOTALS</b>		<b>9</b>	<b>\$16,292,600</b>	<b>\$193,804</b>	<b>1,071</b>	<b>1,168</b>			

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

## TRANSFER OF TAX EXEMPTION CONTRACT

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

FORMER OWNER	LATE*	NEW OWNER	PARISH
<b>GEO Specialty Chemicals, Inc.</b> Contract(s): 20120341, 20130386, 20140572, and 20150658		G2O Technologies LLC	Morehouse
<b>Magellan Midstream Partners, LP</b> Contract(s): 20130738	Transfer Effective: 3/20/20  Transfer Received: 3/16/21	Buckeye Marrero Terminal LLC	Jefferson
<b>Nalco Company</b> Contract(s): 20110957 and 20130222	Transfer Effective: 2/1/20  Transfer Received: 8/24/20	Nalco Production LLC	St. John the Baptist
<b>Nalco Company</b> Contract(s): 20150506	Transfer Effective: 2/1/20  Transfer Received: 8/25/20	Nalco Production LLC	West Baton Rouge

### \* §535. Sale or Transfer of Exempted Manufacturing Establishment

A. In the event an applicant should sell or otherwise dispose of property covered by a contract of exemption, the purchaser of the said plant or property may, within three months of the date of such act of sale, apply to the board for a transfer of the contract. A fee of \$250 shall be filed with a request to transfer the contract. The board shall consider all such applications for transfer of contracts of exemption strictly on the merits of the application for such transfer. No such transfer shall in any way impair or amend any of the provisions of the contract so transferred other than to change the name of the contracting applicant. Failure to request or apply for a transfer within the stipulated time period shall constitute a violation of the contract.

## PARTIAL TRANSFER OF TAX EXEMPTION CONTRACT

The following companies request PARTIAL TRANSFER OF OWNERSHIP on the referenced active contracts:

FORMER OWNER	LATE*	NEW OWNER	PARISH(ES)
<b>ChampionX LLC</b> Contract: 20150152	Transfer Effective: 2/1/20  Transfer Received: 8/24/20	ChampionX LLC Retains: \$56,850	St. John the Baptist
		Nalco Production LLC Receives: \$4,886,635	St. John the Baptist
<b>ChampionX LLC</b> Contract: 20150207	Transfer Effective: 2/1/20  Transfer Received: 8/24/20	ChampionX LLC Retains: \$897,846	St. John the Baptist
		Nalco Production LLC Receives: \$4,098,516	St. John the Baptist
<b>ChampionX LLC</b> Contract: 20150246	Transfer Effective: 2/1/20  Transfer Received: 8/24/20	ChampionX LLC Retains: \$475,073	St. John the Baptist
		Nalco Production LLC Receives: \$3,219,122	St. John the Baptist
<b>ChampionX LLC</b> Contract: 20150247	Transfer Effective: 2/1/20  Transfer Received: 8/24/20	ChampionX LLC Retains: \$113,839	St. John the Baptist
		Nalco Production LLC Receives: \$1,632,161	St. John the Baptist
<b>Sabine Pass Liquefaction, LLC</b> Contract: 20110659-G	Transfer Effective: 12/31/19  Transfer Received: 5/7/20	Sabine Pass Liquefaction, LLC Retains: \$2,776,745,591	Cameron
		Sabine Pass LNG, LP Receives: \$276,700,413	Cameron
<b>Sabine Pass Liquefaction, LLC</b> Contract: 20110659-H	Transfer Effective: 12/31/19  Transfer Received: 5/7/20	Sabine Pass Liquefaction, LLC Retains: \$106,387,697	Cameron
		Sabine Pass LNG, LP Receives: \$34,021,347	Cameron
<b>W.R. Grace &amp; Co. - Conn</b> Contract: 20150966		W.R. Grace & Co. - Conn Retains: \$33,247,134	Calcasieu
		Advance Refining Technologies, LLC Receives: \$197,998,092	Calcasieu

### \* §535. Sale or Transfer of Exempted Manufacturing Establishment

A. In the event an applicant should sell or otherwise dispose of property covered by a contract of exemption, the purchaser of the said plant or property may, within three months of the date of such act of sale, apply to the board for a transfer of the contract. A fee of \$250 shall be filed with a request to transfer the contract. The board shall consider all such applications for transfer of contracts of exemption strictly on the merits of the application for such transfer. No such transfer shall in any way impair or amend any of the provisions of the contract so transferred other than to change the name of the contracting applicant. Failure to request or apply for a transfer within the stipulated time period shall constitute a violation of the contract.

## CANCELLATION OF CONTRACT

Staff requests cancellation of the following contracts:

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

## SPECIAL REQUESTS

**Air Products and Chemicals, Inc. (Contract #20150876):** On 12/16/2020, Air Products and Chemicals, Inc. submitted a Renewal Application stating the below change in manufacturing operations at the contract site:

**From Renewal Application (received 12/16/2020):**

- If applicable, explain if any of the manufacturing activities or processes have been changed, modified, or eliminated since this contract was approved:** The project facility is located on the site of a refinery owned by our customer, Shell. On November 5, 2020, Shell announced it will shut down the Convent refinery while they continue to seek a buyer for the facility. Since Air Products’ Convent SMR facility currently receives and supplies utilities with Shell’s refinery, Air Products will be coordinating the shutdown of the SMR facility in December 2020 for an unknown period of time. Once operations stop, Air Products will place the plant in a “preservation” state, continuing to maintain the mechanical integrity and necessary permits, while Shell continues to market the refinery and Air 2/4 Products investigates possible transitioning to operations independent of the refinery. All Air Products employees will be maintained at the site into 2021, and once transitioned to the “preservation state”, any excess employees will be redeployed to other Air Products production plants along the Mississippi River Corridor. Since the Convent SMR feeds Air Products’ 600-mile LATX hydrogen pipeline system, Air Products’ intent is to continue operations with a new owner of the refinery, or transition to operations independent of the refinery, once the necessary details are resolved.

**Air Products and Chemicals, Inc. provided the below update on the manufacturing operations on 3/16/2021:**

- We have stopped operating the plant and are in the process of executing preservation activities. This means we routinely inspect, maintain, and run equipment to ensure it remains fully functional and reliable if we start operating the plant again. Two of the five employees have been transferred to other Air Products’ locations. The three remaining employees continue to work at the Convent plant performing the preservation activities.

**§533. Reporting Requirements for Changes in Operations**

A. OBD is to be notified immediately of any change which affects the tax exemption contract. This includes any changes in the ownership or operational name of a firm holding a tax exemption contract. A fee of \$250 shall be filed with a request for any contract amendment, including but not limited to, a change of ownership, change in name, or change in location. **The board may consider restrictions or cancellation of a contract for cessation of the manufacturing operation,** or retirement of any portion of the exempted equipment. Failure to report any material changes constitutes a breach of contract and, with approval by the board, shall result in restriction or termination.

## APPEAL

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

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

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

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (TAX RELIEF) FIRST YEAR OF RENEWAL WITH DEPRECIATION (ESTIMATE)	NUMBER OF FULL TIME EMPLOYEES (AS REPORTED BY COMPANY)		NAICS	INITIAL CONTRACT EXPIRATION DATE	LATE RENEWAL REQUEST DATE
					FIRST YEAR OF EXEMPTION	CURRENT			
20141045-ITE	Sommer Brothers Enterprises	Lafayette	\$1,307,164	\$11,794	3	3	521120	12/31/2019	10/26/2020
TOTALS		1	\$1,307,164	\$11,794	3	3			

### §517. Assessed Property

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

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

**MOTION, April 28, 2021**

**BOARD OF COMMERCE AND INDUSTRY**

Upon consideration that an ITEP participant company's circumstances may change in ways unforeseen at the time of entering into Exhibit A's with LED, and in consultation with LED ITEP administrators and supervisors as well as the Secretary of LED, I make the following motion with regard to the Board's consideration of amendments to Exhibit A's requested by participant companies:

1. Prior to consideration by this Board of whether to approve an ITEP participant's amendment to an Exhibit A previously approved by the Board and participating local governmental entities, the ITEP participant shall first obtain approval by resolution from all of the participating local governmental entities (or letter by participating sheriffs) for any changes that would affect the following terms and conditions of the Exhibit A required by ITEP Rule s. 503(E) ("jobs, payroll or compliance term(s) or condition(s)"):
  - a. either the number of jobs and payroll to be created at the project site or the number of jobs and payroll to be retained at the project site where applicable (s. 503(E)(1)); and
  - b. the provision addressing the penalty for failure to create the requisite number of jobs and/or payroll at the manufacturing establishment (s. 503(E)(6)).
2. Amendments to jobs, payroll, or compliance terms or conditions will be prospective and applicable no earlier than the Project Year in which the Board approves the amendment.
3. For consistency of annual compliance determinations, in the event that any approval by a participating local governmental entity of an amendment to a jobs, payroll or compliance term or condition to an Exhibit A is different from an approval by another participating local governmental entity, then the most demanding term or condition approved by a participating local governmental entity will be the term or condition considered by the Board for final approval. For example, if a participating sheriff approves an amendment requiring 5 jobs and \$250,000 in payroll but the policy jury approves an amendment requiring 10 jobs and \$500,000 in payroll, then the Board will consider an amendment to require 10 Jobs and \$500,000 in payroll.
4. Amendments to Exhibit A's with regard to the following terms and conditions in Exhibit A's that are also required by ITEP Rule ss. 502 and 503(E) will not be considered by the Board:
  - a. changes to the definition of Jobs in the Exhibit A that are inconsistent with the definition of Job in ITEP Rule s. 502;
  - b. that the initial exemption contract shall be for a term of no more than five years and may provide for an ad valorem exemption of 80 percent, except that the initial exemption contract for mega projects shall be for a term of no more than five years and may provide for an ad valorem exemption of up to 93 percent (s.

503(E)(2));

- c. that the applicant can apply for a renewal exemption contract, the consideration of which will be based upon the applicant's performance during the initial term of the contract and that the renewal exemption contract shall be for a term of no more than five years and may provide for an ad valorem exemption of 80 percent, except that the renewal exemption contract for mega projects shall be for a term of no more than five years and may provide for an ad valorem exemption of up to 93 percent (s. 503(E)(3));
  - d. that the department, on behalf of the board, will notify the local governmental entities and the assessor when jobs and/or payroll requirements are not met in accordance with the exhibit A (s. 503(E)(4));
5. Any request by an ITEP participant for a substantive amendment to Exhibit A with regard to a term or condition not required by ITEP Rule s. 503(E) will be presented to the Board for consideration and the Board reserves the right to present those amendments to the participating local governmental entities for approval by all participating local governmental entities, without condition, and otherwise in accordance with current ITEP Rule 503(H).
  6. Requests for the Board to consider amendments to Exhibit A's will be made by special request to the ITEP Administrators.
  7. All as specifically set forth herein, I hereby enter this motion into the record and move that this motion be adopted by the Board for all ITEP projects subject to the rules promulgated by the Board in 2017 and 2018, as applicable.