

STATE OF LOUISIANA
BOARD OF COMMERCE & INDUSTRY
NOTICE & AGENDA

LASALLE BUILDING
617 North 3rd Street, LaBelle Room, Baton Rouge, LA
Wednesday, February 23, 2022
9:30 a.m.

Board of Commerce & Industry in-person meeting.

AGENDA

- 1. Call to Order – Jerald Jones, Chairman**
- 2. Roll Call – Deborah Simmons**
- 3. Approval of Minutes from January 14, 2022 meeting**
- 4. Quality Jobs Program – Michaela Adegbe**
 - 3 NEW Applications**
 - \$16,214,173,044 in investments
 - 628 new permanent jobs
 - 6500 construction jobs
 - 3 Renewal Applications**
- 5. Restoration Tax Abatement Program – Becky Lambert**
 - 3 NEW Applications**
 - \$12,680,281 in investments
 - 12 new permanent jobs
 - 85 construction jobs
 - 1 Renewal
 - 1 Full Transfer of Ownership
- 6. Enterprise Zone Program – Joyce Metoyer**
 - 5 NEW Applications**
 - \$140,606,594 in investments
 - 147 permanent jobs
 - 450 construction jobs
 - 4 Contract Terminations**

7. Industrial Tax Exemption – Kristin Cheng/Hud Usie

15 NEW Post-EO (2018 Rules) Applications

\$319,100,304 in investments

149 new permanent jobs

858 construction jobs

77 Renewals

7 Late Renewal

5 Changes in Name Only

2 Change in Location

2 Transfer of Contract

38 Cancellation of Contract

15 Special Requests

Post-EO (2017 Rules) Non-Compliance

Post-EO (2018 Rules) Non-Compliance

8. Other Business

9. Board Elections

10. Secretary Remarks – Secretary Don Pierson

11. Adjourn

REQUEST(S) FOR DETAILED BOARD PACKET

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

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

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. Everyone entering the LaBelle room MUST practice social distancing, and wear a face mask at all times.
2. Anyone wishing to speak at the appropriate time for project presentation or during the public comment period, each person 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 while speaking, a disposable covering must be placed over the 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.

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, February 23, 2022
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
20190481-QJ	SNF Holding Company	Iberville	\$313,658,044	\$4,093,237	\$4,658,479	150	\$77,641,311	100	\$5,000,000
20200149-QJ	SchoolMint, Inc.	Lafayette	\$515,000		\$4,202,168	178	\$70,036,126	0	\$0
20210571-QJ	Tellurian Services, LLC	Calcasieu	\$15,900,000,000	\$125,000,000	\$15,436,141	300	\$257,269,009	6400	\$500,000,000
TOTALS		3	\$16,214,173,044	\$129,093,237	\$24,296,788	628	\$404,946,446	6500	\$505,000,000

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, February 23, 2022
Quality Jobs Renewals
Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH
20170017-QJ	Glovis America, Inc.	Caddo
20170030-QJ	Pulpmill Services, Inc.	Ouachita
20160910-QJ	Targa Resources, LLC	Calcasieu
TOTALS		3

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, February 23, 2022
Restoration Tax Abatement Application
Board Meeting - Application Summary

APPLICATION NUMBER	COMPANY	PARISH	ESTIMATED					
			INVESTMENT	FIRST YEAR TAX	NEW PERMANENT		CONSTRUCTION	
					JOBS	SALARIES	JOBS	SALARIES
20210404-RTA	1920 Jefferson	Orleans	\$750,000	\$9,365	0	\$0	15	\$320,000
20210110-RTA	Gulf Ventures Associates, LLC	Jefferson	\$10,930,281	\$193,696	10	\$421,454	60	\$1,600,000
20210451-RTA	Robertson Street Ventures, LLC	Jefferson	\$1,000,000	\$17,721	2	\$60,000	10	\$500,000
Totals:		3	\$12,680,281	\$220,782	12	\$481,454	85	\$2,420,000

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, February 23, 2022
Restoration Tax Abatement Renewals
Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH
20130919-RTA	333 Commerce, LLC	East Baton Rouge
TOTAL		1

STATE OF LOUISIANA
Board of Commerce and Industry
Wednesday, February 23, 2022
Restoration Tax Abatement Program
SPECIAL REQUEST
Transfer of Ownership

Contract Number	Former Owner	New Owner	Parish
20131360-RTA	STR One, LLC	Dupree Apartment Holdings LLC	East Baton Rouge
TOTAL:		1	

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, February 23, 2022
Enterprise Zone Applications
Board Meeting - Application Summary

Application Number	Company	Parish	Estimated							
									Construction	
			Investment	State	Local	ITC	New Jobs	5 Yr. Salaries	Jobs	Salaries
20190249-EZ	Cardiovascular Institute of the South	Terrebonne	\$16,884,766	\$219,263	\$0	\$0	30	\$6,707,644	0	\$0
20170341-EZ	Community Care Center of Houma, LLC	Terrebonne	\$13,965,188	\$0	\$0	\$125,687	20	\$2,125,000	126	\$5,292,000
20190173-EZ	Jackson Hardwood, LLC	East Feliciana	\$1,250,000	\$0	\$0	\$18,750	12	\$2,028,000	0	\$0
20190383-EZ	Martco, LLC	Allen	\$22,327,022	\$0	\$0	\$272,290	5	\$800,000	124	\$6,980,564
20151039-EZ	Virgin Hotels New Orleans, LLC	Orleans	\$86,179,618	\$0	\$0	\$1,116,175	80	\$9,440,000	200	\$6,000,000
<i>Total</i>		5	\$140,606,594	\$219,263	\$0	\$1,532,902	147	\$21,100,644	450	\$18,272,564

●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. Act 18 has a limit of \$100,000 per net new job.

Enterprise Zone Program

C & I Board Meeting

February 23, 2022

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
20150204-EZ	Rouse's Enterprises, LLC	Tangipahoa	3/1/2015-2/28/2020	12/31/2017	Program requirements have been met, no additional jobs are anticipated
20151905-EZ	Willis Knighton Medical Center, Inc.	Bossier	7/1/2017-6/30/2022	12/31/2019	Program requirements have been met, no additional jobs are anticipated
20151906-EZ	Willis Knighton Medical Center, Inc.	Caddo	03/13/2018-03/12/2023	09/12/2020	Program requirements have been met, no additional jobs are anticipated
20161590-EZ	D'Ville Home Group, LLC	Ascension	7/1/2017-6/30/2022	6/30/2020	Program requirements have been met, no additional jobs are anticipated

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, February 23, 2022
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		
20180503-ITE	Alliance Compressors LLC	Natchitoches	\$2,281,841	\$26,971	\$6,743	4	\$137,280	0	\$0	333415	
20180454-ITE	BOISE CASCADE WOOD PRODUCTS LLC	Sabine	\$27,184,077	\$317,695	\$79,424	3	\$160,250	70	\$5,000,000	321212	
20190322-ITE	Bollinger Houma Shipyards, LLC	Terrebonne	\$6,385,605	\$77,639	\$19,410	10	\$400,000	0	\$0	336611	**
20200178-ITE	Gulf Island LLC	Terrebonne	\$3,275,943	\$34,162	\$8,541	2	\$80,000	0	\$0	332300	
20200134-ITE	Lamb Weston Inc.	Richland	\$7,547,158	\$77,787	\$19,447	19	\$761,945	175	\$2,304,953	311411	
20220002-ITE	Linde Inc	Concordia	\$2,051,000	\$25,168	\$6,292	0	\$0 ***	0	\$0	325120	
20210142-ITE	Louisiana Sugar Refining, LLC	St. James	\$12,775,639	\$168,945	\$42,236	10	\$500,000	25	\$750,000	311312	
20190383-ITE	Martco L.L.C.	Allen	\$22,327,293	\$313,743	\$78,436	5	\$200,000	124	\$6,980,564	321219	
20190099-ITE	Orion Engineered Carbons, LLC	St. Mary	\$68,198,000	\$1,136,724	\$284,181	6	\$635,000	230	\$16,100,000	325182	
20200214-ITE	Plastipak Packaging Inc.	Rapides	\$10,165,815	\$168,700	\$42,175	2	\$80,000	0	\$0	326100	
20170074-ITE	Processors Inc	St. Martin	\$6,867,697	\$79,017	\$19,754	15	\$484,000	0	\$0	311710	**
20200049-A-ITE	Supreme Rice, LLC	Acadia	\$1,256,637	\$13,134	\$3,284	10	\$450,000	25	\$1,250,000	311212	
20190474-ITE	Syrah Technologies LLC	Concordia	\$1,128,770	\$14,308	\$3,577	3	\$187,200	9	\$132,800	327992	
20210484-ITE	Syrah Technologies LLC	Concordia	\$137,589,700	\$1,744,032	\$436,008	30	\$1,650,000 ***	150	\$17,200,000	327992	
20210340-ITE	Teijin Automotive Technologies Louisiana, LLC	Webster	\$10,065,129	\$150,011	\$37,503	30	\$1,263,475	50	\$2,100,000	336211	
TOTALS		15	\$319,100,304	\$4,348,036	\$1,087,009	149	\$6,989,150	858	\$51,818,317		

* 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.

*** Linde Inc. (App #20220002) and Syrah Technologies LLC (App #20210340) cover 1 project at the same site. They share an Exhibit A and the jobs/payroll will be created by Syrah Technologies LLC.

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, February 23, 2022
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	
20150261-ITE	Barriere Construction Co., LLC	East Baton Rouge	\$9,174,088	\$94,328	7	7	324121
20141544-ITE	Bayou Holdco, Inc.	Iberia	\$14,216,915	\$119,590	0	106 *	332812
20161527-ITE	Bayou Holdco, Inc.	Iberia	\$4,608,960	\$38,770	0	0 *	332812
20151795-ITE	Blue Cube Operations LLC	Iberville	\$14,117,660	\$159,752	186	201 *	325110
20152020-ITE	Blue Cube Operations LLC	Iberville	\$19,716,151	\$223,103	0	0 *	325110
20151877-PT-ITE	BOLLINGER ALGIERS LLC	Orleans	\$7,980,000	\$126,729	18	22 *	336611
20151878-ITE	Bollinger Algiers, LLC	Orleans	\$85,886	\$1,364	0	0 *	336611
20151874-ITE	Bollinger Amelia Operations, LLC	St. Mary	\$48,960	\$538	50	97 *	336611
20151875-ITE	Bollinger Amelia Operations, LLC	St. Mary	\$133,144	\$1,463	0	0 *	336611
20130018-ITE	Bollinger Fourchon, LLC	Lafourche	\$79,826,230	\$1,107,044	22	38 *	336611
20151889-ITE	Bollinger Fourchon, LLC	Lafourche	\$2,413,349	\$33,469	0	0 *	336611
20151869-ITE	Bollinger Larose LLC	Lafourche	\$3,128,644	\$3,873	30	7	336611
20151872-ITE	Bollinger Shipyards LLC	Jefferson	\$121,980	\$1,683	84	75	336611
20151877-ITE	Bollinger Shipyards LLC	St. Mary	\$2,252	\$25	30	97	336611
20151871-ITE	Bollinger Shipyards Lockport LLC	Lafourche	\$1,445,137	\$17,777	644	611	336611
20121300-A-ITE	CF Industries Nitrogen, LLC	Ascension	\$0	\$0	349	521	325311
20130429-A-ITE	Cameron LNG, LLC	Cameron	\$4,391,718	\$67,657	116	241 *	325120
20130429-A-PT-ITE	Cameron LNG, LLC	Calcasieu	\$4,428,555	\$46,868	0	0 *	325120
20121315-A-ITE	CenTrio Energy South, LLC	Orleans	\$343,507	\$6,497	23	23	221330
20141008-ITE	Centric Pipe, LLC	Bossier	\$2,918,064	\$41,430	52	90	331210
20151873-ITE	Chand, LLC	Lafourche	\$34,791	\$424	57	77	323117
20150973-ITE	Diversified Foods & Seasonings, LLC	St. Tammany	\$2,725,628	\$41,038	112	101	311412
20151909-ITE	EAM Nelson Holding LLC	Calcasieu	\$1,593,040	\$18,754	0	0 *	221112
20151925-ITE	Entergy Arkansas, LLC	Ouachita	\$3,495,796	\$52,963	0	31	221112
20151914-ITE	Entergy Louisiana LLC	Calcasieu	\$3,090,671	\$38,503	150	134	221112
20151917-ITE	Entergy Louisiana LLC	Ouachita	\$659,596	\$9,993	0	0	221112
20151924-ITE	Entergy Louisiana LLC	West Feliciana	\$19,234,668	\$176,173	687	852	221113
20151912-ITE	Entergy Louisiana, LLC	Acadia	\$339,869	\$2,866	0	0	221112
20151913-ITE	Entergy Louisiana, LLC	Calcasieu	\$319,269	\$3,400	13	14	221112

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, February 23, 2022
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	
20151953-ITE	Entergy Louisiana, LLC - Big Cajun	Pointe Coupee	\$118,142	\$788	0	0 *	221112
20151921-ITE	Entergy Louisiana, LLC - Little Gypsy	St. Charles	\$1,874,623	\$24,138	50	46	221112
20121342-ITE	Entergy Louisiana, LLC - Ninemile Point	Jefferson	\$11,035,425	\$153,331	54	94 *	221112
20151916-ITE	Entergy Louisiana, LLC - Ninemile Point	Jefferson	\$6,124,602	\$85,098	0	0 *	221112
20151918-ITE	Entergy Louisiana, LLC - Perryville	Ouachita	\$7,929,448	\$120,134	25	31	221112
20151922-ITE	Entergy Louisiana, LLC - Waterford 1, 2 & 4	St. Charles	\$3,288,441	\$42,468	39	33	221112
20151923-ITE	Entergy Louisiana, LLC - Waterford 3	St. Charles	\$21,905,795	\$282,901	662	814	221113
20151956-ITE	Entergy Texas, Inc. - Big Cajun	Pointe Coupee	\$87,325	\$582	0	0 *	221112
20151910-ITE	Entergy Texas, Inc. - Nelson	Calcasieu	\$1,737,897	\$21,650	0	0 *	221112
20140977-ITE	ExPert Riser Solutions, L.L.C.	Lafourche	\$145,980	\$2,024	112	34	213112
20130436-PT-ITE	Garyville Refining Logistics LLC	St. John the Baptist	\$194,988	\$2,699	0	0 *	324110
20131404-PT-ITE	Garyville Refining Logistics LLC	St. John the Baptist	\$24,131,808	\$333,977	0	0 *	324110
20141607-ITE	Garyville Refining Logistics LLC	St. John the Baptist	\$4,417,754	\$61,140	0	0 *	324110
20152008-PT-ITE	Garyville Refining Logistics LLC	St. John the Baptist	\$281,964	\$3,902	0	0 *	324110
20152013-PT-ITE	Garyville Refining Logistics LLC	St. John the Baptist	\$890,392	\$12,323	0	0 *	324110
20161511-ITE	Gulf Craft, LLC	St. Mary	\$67,921	\$821	102	62	336612
20130436-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$6,320,360	\$87,472	0	0 *	324110
20131404-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$191,345,972	\$2,648,172	863	862 *	324110
20131423-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$17,480,388	\$241,923	0	0 *	324110
20141308-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$16,125,237	\$223,169	0	0 *	324110
20152008-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$5,269,969	\$72,935	0	0 *	324110
20152009-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$24,020,185	\$332,432	0	0 *	324110
20152012-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$1,260,946	\$17,451	0	0 *	324110
20152013-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$731,897	\$10,129	0	0 *	324110
20152028-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$3,694,075	\$51,125	0	0 *	324110
20152029-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$3,929,826	\$54,388	0	0 *	324110
20150264-ITE	Matheson Tri-Gas, Inc.	Calcasieu	\$113,889,618	\$1,474,062	13	25	325120
20161267-ITE	Metalplate Galvanizing, LP	Jefferson Davis	\$3,665,737	\$40,517	0	137 *	332812
20161268-ITE	Metalplate Galvanizing, LP	Jefferson Davis	\$4,991,836	\$55,174	0	0 *	332812

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, February 23, 2022
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	
20150126-ITE	Monroe Iron & Metal Co., Inc (dba Auto Shred of LA)	Ouachita	\$4,831,183	\$69,036	6	23	423930
20150086-ITE	Monsanto Company & Subsidiaries	St. Charles	\$30,061,598	\$388,228	645	669	325320
20161175-ITE	Newpark Drilling Fluids, LLC	Lafourche	\$12,912,445	\$179,143	4	16	325998
20140273-ITE	Pod Pack International, LLC	East Baton Rouge	\$699,398	\$8,564	30	62	311920
20152054-ITE	Procter & Gamble Manufacturing	Rapides	\$21,076,040	\$317,095	615	525	325611
20141294-ITE	REG Geismar, LLC	Ascension	\$37,054,241	\$413,047	47	79	325199
20131234-ITE	Shell Chemical Company - Ascension	Ascension	\$7,665,913	\$85,738	678	700 *	324110
20141217-ITE	Shell Chemical Company - Ascension	Ascension	\$7,030,231	\$78,628	0	0 *	324110
20141393-ITE	Shell Chemical Company - Ascension	Ascension	\$5,235,918	\$58,560	0	0 *	324110
20130142-A-ITE	Triton West LLC	St. Charles	\$13,647,449	\$176,100	858	855	324110
20161468-ITE	WestRock CP LLC	Jackson	\$555,028	\$6,217	450	449 *	322121
20161468-A-ITE	WestRock CP LLC	Jackson	\$691,254	\$7,743	0	0 *	322121
20161468-B-ITE	WestRock CP LLC	Jackson	\$2,621,258	\$29,363	0	0 *	322121
20161468-C-ITE	WestRock CP LLC	Jackson	\$1,710,200	\$19,157	0	0 *	322121
20161468-D-ITE	WestRock CP LLC	Jackson	\$5,252,397	\$58,837	0	0 *	322121
20150886-ITE	Westlake Chemical OpCo LP	Calcasieu	\$4,099,017	\$43,645	0	0 *	325110
20140297-ITE	Westlake Chemical, OPCO LP	Calcasieu	\$460,054,804	\$4,898,562	189	373 *	325110
20140297-A-ITE	Westlake Chemical, OPCO LP	Calcasieu	\$3,879,282	\$41,306	0	0 *	325110
20131140-ITE	Westlake Polymers, LP	Calcasieu	\$44,471,139	\$470,597	156	161	325211
TOTALS		77	\$1,341,101,874	\$16,242,565	8,228	9,395	

*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, February 23, 2022
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			
20140321-ITE	CB&I Walker La L.L.C.	Livingston	\$571,824	\$1,350	589	330 *	332996	12/31/2018	12/30/2021
20150455-ITE	CB&I Walker La L.L.C.	Livingston	\$1,496,037	\$17,528	0	0 *	332996	12/31/2019	12/30/2021
20160913-ITE	CB&I Walker La L.L.C.	Livingston	\$844,183	\$9,891	0	0 *	332996	12/31/2020	12/30/2021
20161005-ITE	Delta Terminal Services, LLC	Ascension	\$4,899,982	\$54,803	22	24 *	493190	12/31/2020	12/8/2021
20161006-ITE	Delta Terminal Services, LLC	Ascension	\$4,979,271	\$55,690	0	0 *	493190	12/31/2020	12/8/2021
20161007-ITE	Delta Terminal Services, LLC	Ascension	\$3,304,920	\$36,963	0	0 *	493190	12/31/2020	12/8/2021
20161008-ITE	Delta Terminal Services, LLC	Ascension	\$3,603,623	\$40,304	0	0 *	493190	12/31/2020	12/8/2021
TOTALS		7	\$19,699,840	\$216,529	611	354			

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

CHANGE IN NAME ONLY

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

FORMER NAME	NEW NAME	PARISH
1,4 Group, Inc. Contract(s): 20210383	Skyfall Biologicals, LLC	Ascension
CB&I Walker La. L.L.C. Contract(s): 20140321, 20150455, 20151342, and 20160913	Shaw Walker LA, LLC	Livingston

CHANGE IN LOCATION ONLY

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

COMPANY NAME AND CONTRACT NUMBER(S)	PREVIOUS LOCATION	PARISH(ES)
	NEW LOCATION	
Equilon Enterprises LLC dba Shell Oil Products US Contract(s): 20130142 and 20151505	11842 River Road St. Rose, LA 70087	St. Charles
	15536 River Road Norco, LA 70079	St. Charles

TRANSFER OF TAX EXEMPTION CONTRACT

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

FORMER OWNER	NEW OWNER	PARISH
Gulf Island Shipyards, LLC Contract(s): 20091178 and 20121231	Bollinger Houma Shipyard, LLC	Terrebonne

CANCELLATION OF CONTRACT

Staff requests cancellation of the following contracts:

COMPANY NAME AND CONTRACT NUMBER(S)		PARISH
Cleco Power LLC Contract(s): 20120547, 20120555, 20120556, 20120857, 20130879, 20140124, 20140616, 20150666, 20150667, 20150668, 20161019, 20161021, and 20161029	Company requests cancellation due to the facility ceasing all manufacturing activity at the site.	De Soto
GOEX Powder, Inc. Contract(s): 20130613 and 20140924	LED requests cancellation due to the Assessor's office confirming production stopping mid-November 2021 and the equipment associated with the contracts to be removed.	Webster
Phillips 66 Company Contract(s): 20100164, 20100912, 20100913, 20110913, 20111030, 20111140, 20111141, 20111142, 20111143, 20130488, 20130489, 20130490, 20130491, 20130492, 20140543, 20140544, 20140546, 20150510, 20150512, 20150513, 20150514, 20150515, and 20150517	LED requests cancellation due to the closure of refinery operations at this site.	Plaquemines

SPECIAL REQUESTS

• **Equilon Enterprises LLC dba Shell Oil Products US (Contracts: 20110897, 20130629, 20140741, 20170742, 20150201, 20150201-A, 20161295, 20161296, 20161297, 20161368, 20161369, 20161370, 20161827, and 20161827-A):** On 11/17/21, Equilon Enterprises LLC submitted a Renewal Application for Contract #20150201 stating the below change in manufacturing operations at the contract site:

From Renewal Application (received 11/17/2021):

- **If applicable, explain if any of the manufacturing activities or processes have been changed, modified, or eliminated since this contract was approved:** The refinery is currently idle. The contract is being renewed as the site is still being marketed for sale.

In addition to the Renewal Application request for Contract #20150201, Equilon Enterprises LLC submitted a letter on 12/20/2021, requesting continuation of all active contracts at the site while they continue their efforts to identify future opportunities for the facility.

§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.

• **Driftwood LNG, LLC (Contract #20161566):** Due to unforeseen delays, such as the 2019-2020 slowdown in the global LNG market and the ongoing COVID-19 pandemic impact, Driftwood is requesting to extend the noted date of commencement of operations and the date of full operations grace period (referenced in Exhibit A Agreement Sections 4.02(D) and 6.01(B)(1) by one year. Once fully operational, the Driftwood LNG Project's total investment will be approximately \$15,900,000,000 and include at least 300 net new jobs with corresponding annual payroll of approximately \$52,500,000.

Section 4.02 Company Objectives

(A) Commencement of Operation. The Company intends to proceed with commercially reasonable due diligence to establish or expand the Manufacturing Establishment, commence Operation by December 31, 2023 and become fully Operational by December 31, 2026.

(D) Project Year Adjustment. To the extent Company does not become fully Operational on or before the anticipated date identified in Section 4.02(A), Project Years will adjust accordingly, but for no more than two years.

Section 6.01 Default

(B) Company Default. The occurrence of any of the following actions during the term of any Exemption Contract shall constitute a Company Default with a corresponding remedy:

(1) Operation does not commence within a 2 year period beginning on the date identified in Section 4.02(A), in which case the Board may terminate or otherwise modify the Exemption Contract(s) as provided in the Rules.

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, February 23, 2022
Industrial Tax Exemption Applications (2017 Rules)
Board Meeting - Post-EO Non-Compliance Summary

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (TAX RELIEF) FIRST YEAR OF EXEMPTION (ESTIMATE)	Contract Reporting Period	Exhibit A Job Creation/Retention Requirements		Actual Job Creation/Retention		Local Recommendation (if applicable)				COMPLIANCE DUE DATE	COMPLIANCE RECEIVED DATE	Late
						JOBS	Salaries	JOBS	SALARIES	Parish/Police Jury	School Board	Sheriff	Municipality			
20170323-ITE	AIT Machine, LLC	Terrebonne	\$319,012	\$3,533	2018	2	\$100,000	2	\$20,486	NR	NR	NR	N/A			
20170323-ITE	AIT Machine, LLC	Terrebonne	\$319,012	\$3,533	2019	2	\$100,000	0	\$5,411	NR	NR	NR	N/A			
20170323-ITE	AIT Machine, LLC	Terrebonne	\$319,012	\$3,533	2020	2	\$100,000	0	\$0	NR	NR	NR	N/A	4/30/2021	7/19/2021	**
20161576-ITE	Louisiana Sugar Refining, LLC	St. James	\$1,521,389	\$24,304	2017	4	\$200,000	13	\$289,788	NR	NR	NR	N/A	6/30/2019	7/6/2021	**
20161674-ITE	Tin Roof Brewing Company, Inc.	East Baton Rouge	\$920,000	\$15,773	2018	5	\$205,000	***	***	TE	TNA	TE	TE	6/30/2019	Not Received	
20161674-ITE	Tin Roof Brewing Company, Inc.	East Baton Rouge	\$920,000	\$15,773	2019	5	\$205,000	***	***	TE	TNA	TE	TE	4/30/2020	Not Received	
20161674-ITE	Tin Roof Brewing Company, Inc.	East Baton Rouge	\$920,000	\$15,773	2020	5	\$205,000	***	***	TE	TNA	TE	TE	4/30/2021	Not Received	

TOTALS

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

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

*** Company failed to submit Annual Compliance

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, February, 23, 2022
Industrial Tax Exemption Applications (2018 Rules)
Board Meeting - Post-EO Non-Compliance Summary

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (80% TAX RELIEF) FIRST YEAR OF EXEMPTION (ESTIMATE)	AD VALOREM (20% TAXES COLLECTED) FIRST YEAR OF EXEMPTION (ESTIMATE)	Contract Reporting Period	Exhibit A Job Creation/Retention Requirements		Actual Job Creation/Retention		Local Recommendation (if applicable)				COMPLIANCE DUE DATE	COMPLIANCE RECEIVED DATE	Late
							JOBS	Salaries	JOBS	SALARIES	Parish/ Police Jury	School Board	Sheriff	Municipality			
20170287-ITE	Advance Products & Systems, Inc.	Lafayette	\$592,456	\$7,518	\$1,880	2019	12	\$350,000	7	\$422,498	DN	DB	NR	DN			
20180123-ITE	International Mezzo Technologies, Inc.	East Baton Rouge	\$93,126	\$1,337	\$334	2019	2	\$77,000	0	\$0	TNA	TNA	TNA	TNA			
20190173-ITE	Jackson Hardwood, LLC	East Feliciana	\$1,305,003	\$8,190	\$2,048	2020	8	\$272,000	7	\$203,764	NR	NR	NR	NR			
20170480-ITE	Louisiana Spirits LLC	Jefferson Davis	\$4,524,223	\$53,514	\$13,379	2020	3	\$90,000	0	\$0	NR	TE	NR	N/A			
20180110-ITE	Service Machine & Supply, Inc	Lafayette	\$179,933	\$1,850	\$462	2020	2	\$100,000	0	\$41,717	DN	DB	NR	N/A			
20170587-ITE	Stuller, Inc.	Lafayette	\$7,353,067	\$90,002	\$22,501	2020	4	\$100,000	0	\$0	NR	DB	NR	NR			
20180470-ITE	Stuller, Inc.	Lafayette	\$6,798,521	\$81,876	\$20,469	2020	4	\$120,000	0	\$0	NR	DB	NR	NR			
20190015-ITE	TDC LLC	Calcasieu	\$20,547,253	\$231,600	\$57,900	2020	4	\$438,559	4	\$244,960	RP	DN	NR	RP			
TOTALS		8															

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

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