STATE OF LOUISIANA BOARD OF COMMERCE & INDUSTRY NOTICE & AGENDA

LASALLE BUILDING 617 North 3rd Street, LaBelle Room, Baton Rouge, LA Wednesday, April 27, 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 February 23, 2022 meeting
- 4. Quality Jobs Program Michaela Adegbe
 - **3 NEW Applications**

\$45,346,955 in investments 337 new permanent jobs 356 construction jobs

- **4 Renewal Applications**
- 5. Restoration Tax Abatement Program Becky Lambert
 - **4 NEW Applications**

\$9,567,671 in investments 37 new permanent jobs 145 construction jobs

- 1 Renewal
- 6. Enterprise Zone Program Joyce Metoyer

6 NEW Applications

\$369,347,091 in investments 421 permanent jobs 1,540 construction jobs

7 Contract Terminations

7. Industrial Tax Exemption – Kristin Cheng/Hud Usie 14 NEW Post-EO (2018 Rules) Applications

\$2,941,522,340 in investments 217 new permanent jobs 3,792 construction jobs

- 8 Renewals
- 1 Late Renewal
- **6 Contract Transfers**
- 1 Partial Contract Transfer
- **10 Contract Cancellations**
- 1 Special Request

Post-EO (2017 Rules) Non-Compliance

Post-EO (2018 Rules) Non-Compliance

- 8. Other Business
- 9. Secretary Remarks Secretary Don Pierson
- 10. Adjourn

REQUEST(S) FOR DETAILED BOARD PACKET

To readily access the detailed board packet, please click <u>LEDBoardPacketRequest@la.gov</u>. 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.

Commerce and Industry Board

Wednesday, April 27, 2022

Quality Jobs Applications

Board Meeting - Application Summary

			ESTIMATED						
						TE	N YEAR NEW	СО	NSTRUCTION
APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	SALES AND USE TAX OR PROJECT FACILITY EXPENSE REBATE	TEN YEAR PAYROLL REBATE	JOBS	SALARIES	JOBS	SALARIES
NOIVIBLIX	COMPANT	FAMSH	IIIVLSTIVILIVI	LAF LINSL KLDATL	PATROLL REDATE				
20210133-QJ	Breeze Airways	Jefferson	\$6,700,000	\$7,100,000	\$7,482,353	261	\$124,705,891	0	\$0
20220076-QJ	Great Southern Wood Preserving, Inc.	Avoyelles	\$22,582,955	\$450,563	\$1,309,095	58	\$21,818,251	300	\$3,780,000
20200042-QJ	Weyerhaeuser NR Company	Natchitoches	\$16,064,000	\$51,090	\$491,271	18	\$8,187,858	56	\$2,352,000
TOTALS		3	\$45,346,955	\$7,601,653	\$9,282,719	337	\$154,712,000	356	\$6,132,000

Commerce and Industry Board

Wednesday, April 27, 2022

Quality Jobs Renewals

Board Meeting - Renewal Summary

APPLICATION		
NUMBER	COMPANY	PARISH
	•	
20170233-QJ	Brentwood Acquisition - Shreveport, Inc.	Caddo
20170290-QJ	ControlWorx, LLC	East Baton Rouge
20170076-QJ	Southern Scripts, LLC	Natchitoches
20150966-QJ	W.R. Grace&CoConn	Calcasieu
TOTALS		4

Commerce and Industry Board

Wednesday, April 27, 2022

Restoration Tax Abatement Application

Board Meeting - Application Summary

			ESTIMATED					
				FIRST YEAR	NEW	PERMANENT	CON	STRUCTION
APPLICATION				TAX				
NUMBER	COMPANY	PARISH	INVESTMENT	EXEMPTION	JOBS	SALARIES	JOBS	SALARIES
								_
20190146-RTA	1012 North Rampart St., LLC	Orleans	\$700,000	\$16,181	25	\$436,000	23	\$75,000
20200314-RTA	838 Coolidge LLC	Lafayette	\$1,354,710	\$21,264	10	\$600,000	30	\$210,648
20190234-RTA	JPN Realty LLC	Lafayette	\$248,910	\$3,752	2	\$65,941	22	\$98,910
20210456-RTA	New School Days Apartments, LLC	Iberia	\$7,264,051	\$72,753	0	\$0	70	\$3,500,000
Totals:	4		\$9,567,671	\$113,950	37	\$1,101,941	145	\$3,884,558

Commerce and Industry Board

Wednesday, April 27, 2022

Restoration Tax Abatement Renewals

Board Meeting - Renewal Summary

	APPLICATION			
	NUMBER		COMPANY	PARISH
•	20141065-RTA	·	Johnny B. Weeks, Jr. and Stephen D. Weeks	Concordia
	TOTAL	1		_

Commerce and Industry Board Wednesday, April 27, 2022 Enterprise Zone Applications

Board Meeting - Application Summary

			Estimated							
									Construction	
Application							New			
Number	Company	Parish	Investment	State	Local	ITC	Jobs	5 Yr. Salaries	Jobs	Salaries
20190441-EZ	Conn Appliances, Inc.	West Baton Rouge	\$4,700,000	\$0	\$0	\$70,500	14	\$1,400,000	0	\$0
20190306-EZ	Enviro Services, LLC	Union	\$5,800,000	\$0	\$0	\$87,000	8	\$1,800,000	30	\$1,260,000
20180336-EZ	Ochsner Clinic Foundation	Jefferson	\$9,712,609	\$0	\$0	\$145,689	19	\$7,600,000	0	\$0
20190140-EZ	Southside Machine Works, Inc.	Calcasieu	\$3,100,000	\$0	\$0	\$46,500	5	\$1,680,000	10	\$420,000
20151034-EZ	Two Canal Owner, LLC	Orleans	\$336,284,482	\$0	\$0	\$5,044,267	370	\$53,424,000	1500	\$78,000,000
20180122-EZ	W.R. Grace & Co.	St. Charles	\$9,750,000	\$0	\$0	\$146,250	5	\$690,000	0	\$0
Total	6		\$369,347,091	\$0	\$0	\$5,540,206	421	\$66,594,000	1,540	\$79,680,000

[•] Act 423: Effective 6-21-2013 NAICS 44 and 45 (type) with more than 100 employees nationwide including affiliates must be a grocery store or pharmacy and located in an EZ

[•]Act 126: Effective (Advance filed on or after...) 7-1-2015 NAICS 44, 45, 722 are excluded

[•]Act 18: Effective (Advances filed on or after...) 4-1-2016 NAICS 5613 and 721 are excluded. Act 18 has a limit of \$100,000 per net new job.

Enterprise Zone Program

C & I Board Meeting

April 27, 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
20151755-EZ	AUM Investments LLC	Ascension	07/13/2017-07/12/2022	07/12/2020	Program requirements have been met, no additional jobs are anticipated
20150258-EZ	Equilon Enterprises, LLC	St. Charles	11/13/2017-11/12/2022	05/12/2020	Program requirements have been met, no additional jobs are anticipated
20170513-EZ	Morris P. Hebert, Inc.	Terrebonne	09/21/2017-09/20/2022	09/20/2020	Program requirements have been met, no additional jobs are anticipated
20141082-EZ	Opelousas Hotel Group, LLC	St. Landry	6/1/2017-5/31/2022	05/31/2020	Program requirements have been met, no additional jobs are anticipated
20141574-EZ	Vidalia Hotel Group, LLC	Concordia	05/15/2018-05/14/2023	05/14/2021	Program requirements have been met, no additional jobs are anticipated
20161835-EZ	Westport Linen Services, LLC	East Baton Rouge	11/3/2016-11/2/2021	12/31/2020	Program requirements have been met, no additional jobs are anticipated
20161838-EZ	Westport Linen Services, LLC	Acadia	11/3/2016-11/2/2021	12/31/2020	Program requirements have been met, no additional jobs are anticipated

Commerce and Industry Board

Wednesday, April 27, 2022

Industrial Tax Exemption Applications (2018 Rules)

Board Meeting - Post-EO Application Summary

				AD VALOREM	AD VALOREM						
				(80% TAX	(20% TAXES						
				RELIEF)	COLLECTED)	NEW P	ERMANENT	CON	STRUCTION		
				FIRST YEAR OF	FIRST YEAR OF						
APPLICATION				EXEMPTION	EXEMPTION						
NUMBER	COMPANY	PARISH	INVESTMENT	(ESTIMATE)	(ESTIMATE)	JOBS	SALARIES	JOBS	SALARIES	NAICS	LATE
20180503-ITE	Alliance Compressors LLC	Natchitoches	\$2,281,841	\$26,971	\$6,743	4	\$137,280	0	\$0	333415	
20190292-ITE	Bullwin Enterprises, LLC	Calcasieu	\$1,064,869	\$14,700	\$3,675	1	\$90,000	0	\$0		l
20210565-ITE	Drake Specialties, LLC	Lafayette	\$295,574	\$3,724	\$931	1	\$40,000	30	\$2,000,000	314999	į.
20220076-ITE	Great Southern Wood - LA, Inc.	Avoyelles	\$22,582,955	\$174,358	\$43,590	58	\$2,448,000	300	\$4,568,851	321114	
20200348-ITE	LaSalle BioEnergy LLC	La Salle	\$14,615,005	\$253,600	\$63,400	0	\$0	60	\$2,520,000	321219	Į.
20210142-ITE	Louisiana Sugar Refining, LLC	St. James	\$12,775,639	\$168,945	\$42,236	10	\$500,000	25	\$750,000	311312	
20200516-ITE	MCC Methacrylates Americas, Inc.	Ascension	\$1,369,713,757	\$16,798,170	\$4,199,543	100	\$9,700,000	1500	\$67,500,000	325199	i
20190416-ITE	Morehouse Bioenergy LLC	Morehouse	\$13,034,905	\$147,659	\$36,915	0	\$0	80	\$3,360,000	321219	į.
20190099-ITE	Orion Engineered Carbons, LLC	St. Mary	\$68,198,000	\$1,136,724	\$284,181	4	\$350,000	230	\$16,100,000	325182	**
20200265-ITE	Packaging Corporation of America	Beauregard	\$18,054,979	\$224,719	\$56,180	0	\$0	476	\$6,856,000	322130	j
20210291-ITE	Packaging Corporation of America	Beauregard	\$8,910,098	\$110,899	\$27,725	0	\$0	319	\$1,936,000	322130	j
20170074-ITE	Processors Inc	St. Martin	\$6,867,697	\$79,017	\$19,754	7	\$225,867	0	\$0	311710	**
20220083-ITE	Shell Chemical LP	Ascension	\$1,396,000,000	\$17,113,843	\$4,278,461	12	\$1,020,000	750	\$266,890,634	325110	į
20200065-A-ITE	Weyerhaeuser NR Company	Natchitoches	\$7,127,021	\$78,511	\$19,628	20	\$1,100,000	22	\$1,429,000	321999	ı
TOTALS		4	\$2,941,522,340	\$36,331,840	\$9,082,960	217	\$15,611,147	3,792	\$373,910,485		

^{*} 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.

Commerce and Industry Board

Wednesday, April 27, 2022

Industrial Tax Exemption Renewals

Board Meeting - Renewal Summary

					NUMBER OF	FULL TIME	
				AD VALOREM	EMPLO	DYEES	
				(TAX RELIEF)	(AS REPORTED	BY COMPANY)	
				FIRST YEAR OF			
				RENEWAL WITH			
APPLICATION				DEPRECIATION	FIRST YEAR OF		
NUMBER	COMPANY	PARISH	INVESTMENT	(ESTIMATE)	EXEMPTION	CURRENT	NAICS
							·
20151342-ITE	CB&I Walker La L.L.C.	Livingston	\$2,574,942	\$30,169	557	330	332996
20121300-B-ITE	CF Industries Nitrogen, LLC	Ascension	\$1,416,480,592	\$16,830,403	349	521	325311
20150201-ITE	Equilon Enterprises LLC (dba SOPUS)	St. James	\$208,360,758	\$2,448,788	712	176	324110
20151210-ITE	Plastipak Packaging, Inc.	Rapides	\$10,375,849	\$156,153	208	300	326100
20100198-B-ITE	Sabine Pass LNG, LP	Cameron	\$262,028,151	\$3,557,818	0	0	325120
20110659-C-ITE	Sabine Pass Liquefaction, LLC	Cameron	\$4,034,353,494	\$54,778,452	77	252	325120
20141452-ITE	Sasol Chemicals (USA) LLC	Calcasieu	\$20,941,668	\$271,115	501	786 *	325100
20141453-ITE	Sasol Chemicals (USA) LLC	Calcasieu	\$5,006,588	\$64,816	0	0 *	325100
TOTALS		8	\$5,960,122,042	\$78,137,714	2,404	2,365	

^{*}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.

Commerce and Industry Board

Wednesday, April 27, 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:

					NUMBER OF FULL TIME				
				AD VALOREM	EMPLO	YEES			
				(TAX RELIEF)	(AS REPORTED	BY COMPANY)			
				FIRST YEAR OF				INITIAL	LATE
				RENEWAL WITH				CONTRACT	RENEWAL
APPLICATION				DEPRECIATION	FIRST YEAR OF			EXPIRATION	REQUEST
NUMBER	COMPANY	PARISH	INVESTMENT	(ESTIMATE)	EXEMPTION	CURRENT	NAICS	DATE	DATE
20090033-B-ITE	Farmers Rice Milling Company, Inc.	Calcasieu	\$12,210,629	\$146,810	85	85	311212	12/31/2020	1/4/2022
TOTALS		1	\$12,210,629	\$146,810	85	85			

^{*}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
Multi-Chem Group, LLC dba Multi Chem Contract(s): 20120876	Transfer Effective: 3/1/21	Coastal Chemical Co., L.L.C.	Vermilion
	Transfer Received: 12/30/21		
Georgia Pacific Consumer Operations, LLC Contract(s): 20111225, 20121275, 20131321, 20141573, and 20152053		Georgia-Pacific Port Hudson LLC	East Baton Rouge

PARTIAL TRANSFER OF TAX EXEMPTION CONTRACT

The following companies request PARTIAL TRANSFER OF OWNERSHIP on the referenced <u>active</u> contracts:

FORMER OWNER	NEW OWNER	PARISH(ES)
Sabine Pass Liquefaction, LLC Contract: 20110659-I	Sabine Pass Liquefaction, LLC Retains: \$13,713,761	Cameron
	Sabine Pass LNG, LP Receives: \$22,548,903 Cameron	

CANCELLATION OF CONTRACT

Staff requests cancellation of the following contracts:

COMPANY NAME AND CONTRACT NUMBER(S)		PARISH
Gulf Island Shipyards, LLC Contract(s): 20150029	LED requests closure of this contract upon notification from Bollinger of relocation of the asset associated with this contract to another site and no intention to move forward with the transfer.	Terrebonne
House of Raeford Farms of Louisiana, LLC Contract(s): 20190277	Company requests cancellation.	Bienville
PCS Nitrogen Fertilizer LP Contract(s): 20101190-B, 20130516, 20130517, and 20130519	Company requests cancellation.	Ascension
PCS Nitrogen Fertilizer LP Contract(s): 20101190-A, 20120337, and 20150161-A	Company requests cancellation.	Iberville
REG Geismar, LLC Contract(s): 20180150	Company requests cancellation.	Ascension

INDUSTRIAL TAX EXEMPTION PROGRAM

C & I Board Meeting April 27, 2022

SPECIAL REQUEST

WestRock CP LLC (Contract #20170067): We would like to request an extension to complete our capital investment under our existing advance application for Application # 20170067-ITE at our Hodge Mill location. We are requesting an extension to December 31, 2024. The projects were not completed by 12/31/21 due to several factors including severe weather, COVID, a cyber security attack on the company, and significant staff changes at the company during 2021.

As of 12/31/2021, we have invested \$88,261,407 in the project and anticipate investing the remaining \$61,738,593 in capital investment by December 31, 2024.

Commerce and Industry Board

Wednesday, April 27, 2022

Industrial Tax Exemption Applications (2017 Rules)

Board Meeting - Post-EO Non-Compliance Summary

				AD VALOREM (TAX RELIEF)		Exhibit A Job Creation/Retention Requirements		Actual Job Creation/Retention		Local Recommendation (if applicable)						
				FIRST YEAR OF	Contract										COMPLIANCE	
APPLICATION				EXEMPTION	Reporting					Parish/Police	School			COMPLIANCE	RECEIVED	
NUMBER	COMPANY	PARISH	INVESTMENT	(ESTIMATE)	Period	JOBS	Salaries	JOBS	SALARIES	Jury	Board	Sheriff	Municipality	DUE DATE	DATE	Late
20180076-ITE	Kerotest Manufacturing Corp.	Avoyelles	\$6,335,316	\$59,213	2019	170	\$317,445	***	***	NR	DB	NR	NR	4/30/2020	Not Received	
20180076-ITE	Kerotest Manufacturing Corp.	Avoyelles	\$6,335,316	\$59,213	2020	177	\$465,586	***	***	NR	DB	NR	NR	4/30/2021	Not Received	
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	**

TOTALS 3

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

Commerce and Industry Board

Wednesday, April 27, 2022

Industrial Tax Exemption Applications (2018 Rules)

Board Meeting - Post-EO Non-Compliance Summary

				(80% TAX	(20% TAXES		Exhibit A Job Creation/Retention		Actual Job Local Recommendation								
				RELIEF)	COLLECTED)		Requirements		Creation/Retention		(if applicable)						
				FIRST YEAR OF	FIRST YEAR OF	Contract										COMPLIANCE	
APPLICATION				EXEMPTION	EXEMPTION	Reporting					Parish/				COMPLIANCE	RECEIVED	
NUMBER	COMPANY	PARISH	INVESTMENT	(ESTIMATE)	(ESTIMATE)	Period	JOBS	Salaries	JOBS	SALARIES	Police Jury	School Board	Sheriff	Municipality	DUE DATE	DATE	Late
20180099-ITE	Inferno Manufacturing	Caddo	\$256,990	\$4,987	\$1,247	2020	2	\$100,000	0	\$0	TNA	NR	NR	DB			
20180123-ITE	International Mezzo Technologies, Inc.	East Baton Rouge	\$93,126	\$1,337	\$334	2019	2	\$77,000	0	\$0	TNA	TNA	TNA	TNA			

TOTALS 2

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