

STATE OF LOUISIANA  
BOARD OF COMMERCE & INDUSTRY  
NOTICE & AGENDA

**LASALLE BUILDING**  
617 North 3rd Street, LaBelle Room, Baton Rouge, LA  
Wednesday, October 26, 2022  
9:30 a.m.

Board of Commerce & Industry in-person meeting.

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**AGENDA**

1. **Call to Order – Jerald Jones, Chairman**
2. **Roll Call – Deborah Simmons**
3. **Approval of Minutes from August 24, 2022 meeting**
4. **Quality Jobs Program – Michaela Adegbe**
  - 1 **NEW Applications**
    - \$500,000 in investments
    - 5 new permanent jobs
    - 0 construction jobs
  - 2 **Late Renewal Applications**
5. **Restoration Tax Abatement Program – Becky Lambert**
  - 1 **Renewal**
6. **Enterprise Zone Program – Joyce Metoyer**
  - 2 **NEW Applications**
    - \$1,089,316 in investments
    - 93 permanent jobs
    - 0 construction jobs
  - 12 **Contract Terminations**
  - 1 **Contract Cancellation**
7. **Industrial Tax Exemption – Kristin Cheng/Hud Usie**
  - 1 **NEW Pre-EO Application**
    - \$2,011,779,441 in investments
    - 32 new permanent jobs
    - 0 construction jobs
  - 10 **NEW Post-EO (2018 Rules) Applications**
    - \$1,585,998,611 in investments
    - 63 new permanent jobs
    - 1,410 construction jobs
  - 15 **Pre-EO Renewals**
    - 1 **Pre-EO Late Renewal**

- 1 Post-EO (2018 Rules) Renewal
- 1 Partial Transfer of Contract
- 6 Contract Cancellations
- 6 Special Requests
- 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 [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, October 26, 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
20200326-QJ	Landlocked Industries, LLC	Calcasieu	\$500,000	\$7,500	\$153,490	5	\$2,558,172	0	\$0
<b>TOTALS</b>		1	\$500,000	\$7,500	\$153,490	5	\$2,558,172	0	\$0

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

Wednesday, October 26, 2022

**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
20161677-QJ	A.S.A.P. INDUSTRIES MANUFACTURING INC	Terrebonne	9/14/2016	9/13/2021	7/27/2022
20160358-QJ	NVI, LLC	Terrebonne	1/1/2017	12/31/2021	9/6/2022

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TOTALS

2

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, October 26, 2022  
**Restoration Tax Abatement Renewals**  
Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH
20120024-RTA	Marfo, Inc.	Terrebonne
<hr/> <b>TOTAL</b>		<b>1</b>

STATE OF LOUISIANA  
 Commerce and Industry Board  
 Wednesday, October 26, 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	
20200051-EZ	ASH Industries, Inc.	Lafayette	\$1,089,316	\$0	\$0	\$16,340	10	\$1,620,000	0	\$0	
20151643-EZ	Brown & Root Industrial Services, LLC	West Baton Rouge	\$0	\$0	\$0	\$0	83	\$12,450,000	0	\$0	
Total		2	\$1,089,316	\$0	\$0	\$16,340	93	\$14,070,000	0	\$0	

- 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.
- Act 28: (Advances filed on or after 7-1-2020 through 12-31-2021) with NAICS codes 44, 45, 721, 722 with no more than fifty employees nationwide including affiliates are eligible to participate in the EZ Program.

# Enterprise Zone Program

C & I Board Meeting

October 26, 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
20141614-EZ	Associated Grocers, Inc.	East Baton Rouge	07/1/2017-6/30/2022	01/01/2020	Program requirements have been met, no additional jobs are anticipated
20141332-EZ	Enlink Midstream Operating, LP	Ascension	02/13/2018-02/12/2023	02/12/2021	Program requirements have been met, no additional jobs are anticipated
20140958-EZ	Our Lady of the Lake Ascension Comm.Hospital, Inc.	Ascension	3/1/2015- 2/28/2020	8/31/2017	Program requirements have been met, no additional jobs are anticipated
20141327-EZ	Franciscan Missionaries of Our Lady University	East Baton Rouge	10/13/2017-10/12/2022	04/12/2020	Program requirements have been met, no additional jobs are anticipated
20170646-EZ	Lamarque Ford, Inc.	Jefferson	12/27/2017-12/26/2022	06/26/2020	Program requirements have been met, no additional jobs are anticipated
20170647-EZ	Lamarque Ford, Inc.	Jefferson	12/27/2017-12/26/2022	06/26/2020	Program requirements have been met, no additional jobs are anticipated
20170468-EZ	Noble Plastics, Inc.	St. Landry	10/1/2018-9/30/2023	03/31/2021	Program requirements have been met, no additional jobs are anticipated
20180172-EZ	Noble Plastics, Inc.	St. Landry	05/08/2018-05/07/2023	11/07/2020	Program requirements have been met, no additional jobs are anticipated

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

C & I Board Meeting  
October 26, 2022  
Special Request Summary

**Contract (s) for Termination**

<b>Project No.</b>	<b>Company Name</b>	<b>Parish</b>	<b>Existing Contract Period</b>	<b>Requested Termination Date</b>	<b>Reason for Termination</b>
20161875-EZ	Our Lady of the Lake Regional Medical Center	East Baton Rouge	11/15/2016-11/14/2021	10/12/2019	Program requirements have been met, no additional jobs are anticipated
20180044-EZ	The NeuroMedical Center	East Baton Rouge	1/1/2019-12/31/2023	06/30/2021	Program requirements have been met, no additional jobs are anticipated
20180054-EZ	Turner Specialty Services, LLC	Calcasieu	02/09/2018-02/08/2023	12/31/2020	Program requirements have been met, no additional jobs are anticipated
20170401-EZ	Westlake Management Services, Inc.	Calcasieu	06/13/2018-06/12/2023	06/12/2021	Program requirements have been met, no additional jobs are anticipated



ENTERPRISE ZONE PROGRAM

**C & I Board Meeting  
October 26, 2022  
Special Request Summary**

**Contracts for Cancellation**

The following contract was previously approved by the Board of Commerce & Industry and are now being presented for cancellation for the reason stated below.

Project No.	Company Name	Parish	Reason for Cancellation
20150848-EZ	Enlink Midstream Operating, LP	Iberville	Company did not meet the program requirements, company requested cancellation.

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
 Wednesday, October 26, 2022  
**Industrial Tax Exemption Applications**  
 Board Meeting - Pre-EO Application Summary

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (TAX RELIEF) FIRST YEAR OF EXEMPTION (ESTIMATE)	NEW PERMANENT		CONSTRUCTION		NAICS	LATE
					JOB	SALARIES	JOB	SALARIES		
<b>Advance Notification Filed (Advance Filed Prior to 6/24/2016)</b>										
20110659-K-ITE	Sabine Pass Liquefaction, LLC	Cameron	\$2,011,779,441	\$37,117,331	32	\$4,544,000	0	\$0	325120	
<b>TOTALS</b>		1	\$2,011,779,441	\$37,117,331	32	\$4,544,000	0	\$0		

\* 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, October 26, 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		
20220300-ITE	Blue Runner Foods, Inc.	Ascension	\$3,697,616	\$48,498	\$12,125	8	\$318,700	35	\$896,000	311422	
20210366-ITE	Bogalusa West PV I, LLC	Washington	\$255,752,698	\$4,765,593	\$1,191,398	1	\$60,000	400	\$20,000,000	221114	
20220392-ITE	Dolet Hills Solar, LLC	De Soto	\$455,120,220	\$5,922,935	\$1,480,734	5	\$250,000	250	\$8,750,000	221114	
20220110-ITE	Georgia-Pacific Port Hudson LLC	East Baton Rouge	\$108,327,627	\$1,559,008	\$389,752	0	\$0	25	\$1,500,000	322120	
20220372-ITE	Huntsman International, LLC	Ascension	\$179,387,585	\$2,199,148	\$549,787	15	\$1,491,672	300	\$51,830,134	325110	
20220026-ITE	Reliable EDM, LLC	Lafayette	\$295,000	\$6,372	\$1,593	1	\$41,600	0	\$0	332710	**
20220383-ITE	Shell Chemical LP	Ascension	\$512,000,000	\$6,276,710	\$1,569,178	12	\$924,000	200	\$29,400,000	325110	
20200502-ITE	Stuller, Inc.	Lafayette	\$5,026,308	\$63,331	\$15,833	20	\$620,000	0	\$0	339910	
20210370-ITE	Sunlight Road Solar, LLC	Washington	\$65,619,000	\$844,280	\$211,070	1	\$50,000	200	\$3,000,000	221114	
20190281-ITE	Tri-State Industries of Louisiana LLC	Rapides	\$772,557	\$10,860	\$2,715	0	\$0	0	\$0	332312	
<b>TOTALS</b>			<b>10</b>	<b>\$1,585,998,611</b>	<b>\$21,696,735</b>	<b>\$5,424,184</b>	<b>63</b>	<b>\$3,755,972</b>	<b>1,410</b>	<b>\$115,376,134</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.

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

Wednesday, October 26, 2022

**Industrial Tax Exemption (Pre-EO) Renewals**

Board Meeting - Pre-EO 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	
20150989-ITE	BASF Corporation	Ascension	\$12,154,467	\$135,886	1017	1180 *	325100
20152047-ITE	BASF Corporation	Ascension	\$5,240,258	\$58,586	0	0 *	325100
20150280-B-ITE	Eagle US 2 LLC	Calcasieu	\$53,017,190	\$662,975	1148	1050	325180
20121341-ITE	Entergy Louisiana, LLC - Ninemile Point	Jefferson	\$11,937,796	\$165,869	88	88	221112
20151466-ITE	Flopam Inc.	Iberville	\$188,134,239	\$2,128,876	198	452	325998
20151379-ITE	Graphic Packaging International LLC	Ouachita	\$37,261,667	\$385,697	787	695	322212
20161511-A-ITE	Gulf Craft, LLC	St. Mary	\$81,071	\$980	112	58	336612
20141117-A-ITE	Koch Methanol St. James, LLC	St. James	\$28,102,364	\$336,585	0	109	325199
20151161-ITE	MGB, L.L.C.	St. Landry	\$8,551,855	\$60,587	80	83	326160
20150264-A-ITE	Matheson Tri-Gas, Inc.	Calcasieu	\$26,409,120	\$336,027	13	27	325120
20151126-A-ITE	UTLX Manufacturing LLC	Rapides	\$791,755	\$9,909	352	310	336510
20151279-ITE	Westlake Vinyls Company, LP	Ascension	\$30,580,646	\$342,091	173	212 *	325211
20151279-A-ITE	Westlake Vinyls Company, LP	Ascension	\$37,759,895	\$422,402	0	0 *	325211
20151590-ITE	Westlake Vinyls Company, LP	Ascension	\$3,646,020	\$40,786	0	0 *	325211
20160666-ITE	Westlake Vinyls Company, LP	Ascension	\$11,389,232	\$127,406	0	0 *	325211
<b>TOTALS</b>		<b>15</b>	<b>\$455,057,575</b>	<b>\$5,214,662</b>	<b>3,968</b>	<b>4,264</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, October 26, 2022

**Industrial Tax Exemption (Pre-EO) Late Renewals**

Board Meeting - Pre-EO 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			
20141228-ITE	Tangi-Pac, LLC	Tangipahoa	\$6,782,667	\$75,473	0	6	325320	12/31/2021	3/24/2022
<b>TOTALS</b>		1	\$6,782,667	\$75,473	0	6			

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

**STATE OF LOUISIANA  
Commerce and Industry Board**

Wednesday, October 26, 2022

**Industrial Tax Exemption Renewals (Post-EO 2018 Rules)**

Board Meeting - Post-EO 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)		Annual Compliance (Summary of Initial Term)				NAICS
					FIRST YEAR OF EXEMPTION	CURRENT	Reporting Year 1	Reporting Year 2	Reporting Year 3	Reporting Year 4	
20170087-ITE	Mechanical Equipment Company, Inc.	St. Tammany	\$299,250	\$3,468	145	189	CP	NCL	NCL	CP	333318
<b>TOTALS</b>		<b>1</b>	<b>\$299,250</b>	<b>\$3,468</b>	<b>145</b>	<b>189</b>					

Annual Compliance Summary Key	
CP (Compliant)	Company was compliant with all job/payroll requirements for the reporting year
NC (Non-Compliant)	Company was non-compliant with job and/or payroll requirements for the reporting year
NCL (Non-Compliant - Late Filing Only)	Company was compliant with all job/payroll requirements for the reporting year; however, non-compliant due to filing late
N/A (Not Applicable)	Company was not required to submit compliance for this reporting year

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

**§529. Renewal of Tax Exemption Contract**

**C. The board shall have the option of submitting a board approved renewal application to the local governmental entities for approval in accordance with the procedures for approval of the initial exemption contract.**

**D. The term of the renewal contract shall 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.**

**PARTIAL TRANSFER OF TAX EXEMPTION CONTRACT**

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

FORMER OWNER	NEW OWNER	PARISH(ES)
<b>Sabine Pass Liquefaction, LLC</b> Contract: 20110659-J	Sabine Pass Liquefaction, LLC Retains: \$63,106,700	Cameron
	Sabine Pass LNG, LP Receives: \$23,051,623	Cameron

**CANCELLATION OF CONTRACT**

Staff requests cancellation of the following contracts:

COMPANY NAME AND CONTRACT NUMBER(S)		PARISH
<b>Advance Products &amp; Systems, Inc.</b> Contract(s): 20140511, 20150223, and 20161148	Company requests cancellation.	Lafayette
<b>South Alexander Development I, LLC</b> Contract(s): 20180355	LED requests cancellation of these contracts due to the companies failing to file Annual Project Status Reports for the "front-end" contracts and Affidavit of Final Costs, Project Completion Reports, or comply with the commencement of operations and job reporting requirements outlined in their Exhibit A agreements. Company contacts were notified.	Livingston
<b>South Alexander Development III, LLC</b> Contract(s): 20180414		Lincoln
<b>South Alexander Development X, LLC</b> Contract(s): 20180287		Calcasieu

## **SPECIAL REQUESTS**

● **C & C Marine and Repair, LLC (Contracts #20190003-ITE and #20190003-A-ITE):**

C&C Marine and Repair would like to formally request an amendment to our current ITE contract with the Louisiana Department of Economic Development. Specifically, we are requesting to amend Article IV Section 4.02 Exhibit A, for ITE-20190003/20190003-A, to decrease the required Annual Jobs and Annual Payroll for project years 2022 through 2030. The current Exhibit A of our ITE Contract lists the estimated Annual Jobs created at 35 new jobs. We are requesting that the estimated "Annual Job" created, be reduced from 35 jobs to 10 jobs. The requested amendment would more accurately reflect the current economic climate and allow C & C Marine the ability to meet the Annual Certification of Compliance reporting. The original figures listed in the current Exhibit A of the applications reflected the pre-pandemic hiring trends at C&C Marine and Repair, and do not accurately reflect the current economic realities facing our company, as well as the Marine Industry as a whole.

As you may know, C & C Marine and Repair has participated in and benefitted from the Industrial Tax Exemption Program since 2003. Despite the program changes that now require Local Votes to receive 80% exemption versus 100% exemption, C&C Marine has continued to rely on the program as an incentive to expand our workforce. If we are unsuccessful in getting this section of the Exhibit A amended, we fear the negative impact this could have on the company for many years to come. C & C Marine is already facing challenges with the local Parish Governing Authority who have voted to deny our last two contracts. Coupled with our increasing overhead costs and difficulties with attracting qualified new hires, this amendment is critical to C&C Marine and Repair's continued participation in the program.

C & C Marine and Repair has consistently expanded its workforce over the years. However, 2020 & 2021, have proven to be very challenging. The ongoing Covid pandemic put a strain on our business operations, and we experienced a reduction in the number of qualified "new" job applicants we received. Specifically, C & C Marine saw a significant decline in applicants for our job postings on LaWorks, Indeed, as well as in-person applicants. Due to the current hiring challenges, C & C is exploring alternative venues for hiring new employees, including social media, networking through local Community Colleges and Universities, as well the use of third-party employment agencies. However, there are no guarantees that these additional measures will produce the required number of additional hires.

As required by LED Motion/Rules, C & C Marine requested approval from Plaquemines Parish School Board and Plaquemines Parish Sheriff's Office to amend Article IV Section 4.02 Exhibit A for 20190003-20190003-A-ITE contracts, for project years 2022-2030, to decrease the number of new jobs and annual payroll. As stated on the attached Plaquemines Parish School Board Resolution and Plaquemines Parish Sheriff's Office letter, C & C Marine's request to amend Exhibit A was approved by both Local Authorities.

To meet our Annual Certification Compliance Reporting each year, and keep our 80% exemption, C & C Marine would greatly appreciate the LED Boards approval for the requested amendment to Exhibit A to decrease the required Annual Jobs and Annual Payroll for ITE-20190003/ITE-20190003-A, from 35 new jobs to 10 new jobs, with a required annual payroll of \$300,000 for 2022 to 2030.

C & C Marine and Repair has been in business, in Plaquemines Parish, since 1997. We have benefitted from the Industrial Tax Exemption Program for many years, and we would like to continue to grow and prosper using the Industrial Tax Exemption Program.



**SPECIAL REQUESTS [CONTINUED]**

- **LA3 West Baton Rouge, LLC (Contracts #20161942-ITE, #20170443-ITE, and #20170504-ITE):**

LA3 has requested an amendment to their Exhibit A as follows:

*Section 4.02(B) of the Agreement provides that during each Project Year, the Company shall maintain Required Annual Jobs and Payroll as set forth therein, including 4 Annual Full Time Jobs and \$160,000 in Required Annual Payroll. The Agreement permits the Annual Jobs and Payroll requirements to be achieved through a Qualified Contractor. In 2021 (the first full year of the Agreement and reporting period) the Company provided, through its Qualified Contractor, the following Services to the Project: (i) 4 full time employees of a Qualified Contractor with payroll of \$132,789.00; and (ii) 2 individual independent contractors contracting directly with the Qualified Contractor, with a payroll of \$48,672.00 (for a 2021 total of \$181,461 plus health benefits). Both the full-time employees and the independent contractors were offered the option to participate in health insurance benefits that were similar to other salaried employees of the Qualified Contractor, providing coverage for basic hospital care, physician care, and health care with a value in excess of \$1.25 per hour.*

*The Company sincerely believes it has complied with the spirit of the Agreement governing the minimum required annual payroll of the Company. However, the Company does find the language of the Agreement to be somewhat unclear as to the exact formal requirements for Jobs and Payroll that must be met under its terms. As such, out of an abundance of caution, the Company respectfully requests an amendment to the Agreement to clarify the language as set forth below and to apply at least for the first Project Year or as the LED otherwise determines appropriate.*

In further discussions with the Company, they have also requested that the Board deviate from its usual practice of having Exhibit A amendment be prospective, only, and for the Effective Date of the amended Exhibit A to be January 1, 2018.

Considering these projects had one of the first Exhibit A's, the amended Exhibit A has also been brought up to date with the addition or adjustment of various sections to be current with today's Exhibit A terms and conditions, e.g. reporting deadlines and default payments.

**SPECIAL REQUESTS [CONTINUED]**

● **Lamb Weston Inc. (Contract #20200134-ITE):**

Upon approval by the Board of Commerce and Industry at the February 23, 2022 meeting, application #20200134-ITE was sent to the Richland Parish local bodies for consideration. Rules provide 30 days to provide notice to LED that the Police Jury and School Board will take action on the application and an additional 30 days to take action approving or denying the application.

LED received a request from Lamb Weston Inc. to petition the Richland Parish Police Jury and Richland Parish School Board decisions to deny their ITE property tax abatement. Lamb Weston is requesting these denials be deemed approved and has provided supporting documents from the local bodies.

Timeline of relevant events:

- February 23, 2022 – BC&I approves the Lamb Weston Application
- February 24, 2022 – LED notifies locals of BC&I approval by email
- March 3, 2022 – Notice of Action reflecting a DENIAL by the Richland Parish School Board submitted to LED
- March 9, 2022 – Notice of Action reflecting a DENIAL by the Richland Parish Police Jury submitted to LED
- March 28, 2022 – No response received from Sheriff; therefore, the Sheriff’s action deemed “automatically approved” per ITEP rule.
- April 26, 2022 – End of 60-day window for local government entities to take action
- June 15, 2022 – Fully executed contract received signed by all parties.
- July 11, 2022 – Lamb Weston provides LED notice of request to petition BC&I concerning the denials, along with the following supporting documentation and has provided LED with the following supporting documentation:

- 1) Resolution from the Policy Jury
- 2) Minutes - Richland Parish Police Jury
- 3) Resolution from the School Board
- 4) Minutes - Richland Parish School Board
- 5) Resolution from the Richland Parish Sheriff
- 6) Letter of Support from the Richland Parish Chamber of Commerce
- 7) Letter of Support from the Richland Parish Tax Assessor
- 8) Letter of Support from Louisiana State Representative, Francis Thompson
- 9) Letter of Support from Congresswoman Julia Letlow

APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	AD VALOREM (80% TAX RELIEF)	AD VALOREM (20% TAXES COLLECTED)	NEW PERMANENT		CONSTRUCTION		NAICS	LATE
				FIRST YEAR OF EXEMPTION (ESTIMATE)	FIRST YEAR OF EXEMPTION (ESTIMATE)	JOBS	SALARIES	JOBS	SALARIES		
20200134-ITE	Lamb Weston Inc.	Richland	\$7,547,158	\$77,787	\$19,447	19	\$761,945	175	\$2,304,953	311411	

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
 Wednesday, October 26, 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)				LATE FILINGS**	
						JOBS	SALARIES	JOBS	SALARIES	PARISH/POLICE JURY	SCHOOL BOARD	SHERIFF	MUNICIPALITY	COMPLIANCE DUE DATE	COMPLIANCE RECEIVED DATE
20170323-ITE	AIT Machine, LLC	Terbonne	\$319,012	\$3,533	2021	2	\$100,000	0	\$0	NR	TNA	DB	N/A		
20180081-ITE	Mele Printing Inc.	St. Tammany	\$1,409,112	\$26,370	2019	5	\$150,000	5	\$175,961	DB	DB	DB	NR	8/23/2020	7/30/2021
20180081-ITE	Mele Printing Inc.	St. Tammany	\$1,409,112	\$26,370	2020	5	\$150,000	5	\$181,498	DB	DB	DB	NR	4/30/2021	7/30/2021
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

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
 Wednesday, October 26, 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)				LATE FILINGS**	
							JOBS	SALARIES	JOBS	SALARIES	PARISH/ POLICE JURY	SCHOOL BOARD	SHERIFF	MUNICIPALITY	COMPLIANCE DUE DATE	COMPLIANCE RECEIVED DATE
20190070-ITE	A.W. Chesterton Company	Bossier	\$411,966	\$6,529	\$1,632	2021	8	\$520,000	1	\$10,057 *	RT	RT	NR	NR		
20190029-ITE	J&R Juneau, LLC	Bossier	\$1,525,994	\$24,185	\$6,046	2021	0	\$0	0	\$0 *	RT	RT	NR	NR		
20180149-ITE	Diversified Foods & Seasonings, LLC	St. Tammany	\$15,550,020	\$346,143	\$86,536	2020	44	\$1,245,200	21	\$414,345	DB	DB	DB	N/A		
20180149-A-ITE	Diversified Foods & Seasonings, LLC	St. Tammany	\$6,146,982	\$104,922	\$26,231	2019	44	\$1,245,200	41	\$1,120,357	DB	DB	DB	N/A		
20180149-A-ITE	Diversified Foods & Seasonings, LLC	St. Tammany	\$6,146,982	\$104,922	\$26,231	2020	44	\$1,245,200	21	\$414,345	DB	DB	DB	N/A		
20190412-ITE	Howell Foundry, LLC	West Feliciana	\$268,177	\$2,578	\$645	2021	2	\$72,000	0	\$0	NR	NR	NR	N/A		
20180099-ITE	Inferno Manufacturing	Caddo	\$256,990	\$4,987	\$1,247	2021	2	\$100,000	0	\$0	DB	NR	NR	NR		
20170624-ITE	K&B Machine Works, LLC	Terrebonne	\$1,449,826	\$16,152	\$4,038	2019	37	\$2,648,497	35	\$1,445,772	TNA	TNA	DB	N/A	8/23/2020	12/22/2021
20170624-ITE	K&B Machine Works, LLC	Terrebonne	\$1,449,826	\$16,152	\$4,038	2020	37	\$2,648,497	23	\$1,570,733	TNA	TNA	DB	N/A		
20180498-ITE	K&B Machine Works, LLC	Terrebonne	\$2,993,269	\$33,408	\$8,352	2020	10	\$700,260	0	\$0	TNA	TNA	DB	N/A		
20180424-ITE	Ohmstede, Ltd.	Iberville	\$10,497,534	\$127,090	\$31,773	2020	23	\$1,200,000	0	\$0	TE	TE	NR	TE		
20180424-ITE	Ohmstede, Ltd.	Iberville	\$10,497,534	\$127,090	\$31,773	2021	23	\$1,200,000	9	\$1,440,782	TE	TE	NR	TE		
20180226-ITE	Sterling Sugars, LLC	St. Mary	\$6,300,000	\$97,932	\$24,483	2020	1	\$35,000	3	\$125,275	TNA	DB	NR	N/A	4/30/2021	7/27/2021
20190204-ITE	ToMakk Glass Partners, LLC	Caddo	\$2,500,000	\$48,516	\$12,129	2021	50	\$2,100,000	***	***	DB	NR	NR	NR	5/30/2022	Not Received

TOTALS 14

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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
N/A* (Denied at time of Application)	LGE denied initial exemption

\* J&R Juneau, LLC is the owner of the building only and is leasing it to A.W. Chesterton Company. These contracts cover 1 project at the same site and share an Exhibit A agreement outlining the Required Annual Jobs and Payroll to be created and maintained by A.W. Chesterton Company.

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

\*\*\* Company failed to submit Annual Compliance