

STATE OF LOUISIANA
BOARD OF COMMERCE & INDUSTRY
NOTICE & AGENDA

LASALLE BUILDING
617 North 3rd Street, LaBelle Room, Baton Rouge, LA
Wednesday, December 3, 2025
9:30 a.m.

AGENDA

- 1. Call to Order – Jerald Jones, Chairman**
- 2. Roll Call – Deborah Simmons**
- 3. Approval of Minutes from October 22, 2025 meeting**
- 4. Quality Jobs Program – Michaela Adegbe**
 - 5 NEW Applications**
 - \$220,718,546 in investments
 - 202 new permanent jobs
 - 450 construction jobs
 - 1 Renewal Application**
 - 2 Change of Project Physical Location**
- 5. Restoration Tax Abatement Program – Travis Rosenberg**
 - 1 Full Transfer of Ownership to New Company**
- 6. Enterprise Zone Program – Joyce Metoyer**
 - 1 NEW Application**
 - \$30,982 in investments
 - 44 new permanent jobs
 - 0 construction jobs
 - 18 Contract Terminations**
 - 2 EZ Contract Name Changes**
 - 2 EZ Contract Cancellations**
- 7. Industrial Tax Exemption – Kristin Johnson/Hud Usie**
 - 2 NEW 2024 Emergency Rules Applications**
 - \$734,023 in investments
 - 11 NEW 2025 Rules Project Applications**
 - \$2,624,894,451 in investments
 - 2 Pre-EO Renewal Applications**
 - 1 Pre-EO late Renewal Application**
 - 4 2017 Rules Renewal Applications**
 - 6 2018 Rules Renewal Applications**
 - 1 2018 Rules Late Renewal Application**

- 1 Change in Name Only
- 4 Change in Location Only
- 2 Contract Transfers
- 5 Contract Cancellations
- 42 "Opt Out" Jobs, Payroll & Compliance Amendments
- 2 Special Requests
- 2017 Rules Non-Compliance

8. Other Business-

9. Secretary Remarks – Secretary Susan Bourgeois

10. 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.

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, December 3, 2025
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
20220326-QJ	BBP Sales, LLC	East Baton Rouge	\$3,675,030	\$48,203	\$432,210	15	\$7,203,497	30	\$800,000
20230185-QJ	Delta Biofuel OPCO, LLC	Iberia	\$125,716,391	\$920,676	\$1,717,142	60	\$28,619,041	200	\$6,000,000
20230249-QJ	FlyGuys, Inc.	Lafayette	\$175,000	\$0	\$2,092,845	91	\$34,880,747	0	\$0
20230323-QJ	Lincoln Foodservice Equipment, LLC	Caddo	\$1,152,125	\$2,250	\$841,252	21	\$14,020,866	5	\$100,000
20220171-QJ	Plug Power, Inc	Iberville	\$90,000,000	\$877,500	\$640,001	15	\$10,666,688	215	\$9,400,000
TOTALS		5	\$220,718,546	\$1,848,629	\$5,723,450	202	\$95,390,839	450	\$16,300,000

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, December 3, 2025
Quality Jobs Renewals
Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH
20200327-QJ	Cabot Corporation	Evangeline
TOTALS		1

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, December 3, 2025
Quality Jobs Special Requests
Board Meeting - Special Request Summary

CHANGE OF PROJECT PHYSICAL LOCATION

PROJECT ID	COMPANY NAME	PREVIOUS ADDRESS	PREVIOUS ADDRESS PARISH	NEW ADDRESS	NEW ADDRESS PARISH
20190206-QJ	Calcasieu Pass Operations, LLC	236 Davis Rd., Cameron, LA 70631	Cameron	671 Davis Road, Cameron, LA 70631	Cameron
20200253-QJ	Plaquemines LNG Operations LLC	19000 Highway 23, Point Celeste, LA 70083	Plaquemines	20200 Highway 23, Port Sulphur, LA 70083	Plaquemines

STATE OF LOUISIANA
Board of Commerce and Industry
Wednesday, December 3, 2025
Restoration Tax Abatement Program

SPECIAL REQUESTS

Transfer of Ownership

Contract Number	Former Owner	New Owner	Parish
20161637-RTA	Market Street Shreveport, LLC	Shreveport REO, LLC	Caddo

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday December 3, 2025
Enterprise Zone Applications
Board Meeting - Application Summary

Application Number	Company	Parish	Estimated							
									Construction	
			Investment	State	Local	ITC	New Jobs	5 Yr. Salaries	Jobs	Salaries
20210255-EZ	Triad Electric & Controls, Inc.	Calcasieu	\$30,982	\$0	\$0	\$465	44	\$19,993,933	0	\$0
<i>TOTALS</i>		1	\$30,982	\$0	\$0	\$465	44	\$19,993,933	0	\$0

Enterprise Zone Program

C & I Board Meeting

December 3, 2025

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 contracts have 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 contracts. The Contractee understands Board decision is final and contracts cannot be reinstated or reactivated.

Project No.	Company Name	Parish	Existing Contract Period	Requested Termination Date
20210460-EZ	Benny's Car Wash, LLC	Ascension	09/24/2021-09/23/2026	09/23/2024
20170540-EZ	Brown Eagle Contractors, Inc.	Iberville	11/14/2017-11/13/2022	05/14/2020
20170575-EZ	Brown Eagle Group, Inc.	E. B. R.	11/20/2017-11/19/2022	05/20/2020
20160637-EZ	Children's Hospital	Orleans	7/1/2019 - 6/30/2024	12/31/2021
20210357-EZ	Hunt Forest Products, LLC	Grant	07/12/2021-07/11/2026	07/11/2024
20210098-EZ	Jackson Hardwood, LLC	East Feliciana	11/17/2021-11/16/2026	11/16/2024
20190452-EZ	Ochsner Clinic Foundation	E. B. R.	07/31/2021-07/30/2026	07/30/2024
20200297-EZ	Ochsner Clinic Foundation	E. B. R.	09/13/2021-09/12/2026	09/12/2024
20210042-EZ	Ochsner Clinic Foundation	Orleans	02/10/2021-02/09/2026	02/09/2024
20210045-EZ	Ochsner Clinic Foundation	E. B. R.	02/10/2021-02/09/2026	02/09/2024

Enterprise Zone Program

C & I Board Meeting

December 3, 2025

Special Request Summary

Contract Termination Cont'd

Project No.	Company Name	Parish	Existing Contract Period	Requested Termination Date
20210046-EZ	Ochsner Clinic Foundation	E. B. R.	02/10/2021-02/09/2026	02/09/2024
20210319-EZ	Ochsner Clinic Foundation	Jefferson	06/14/2021-06/13/2026	06/13/2024
20200334-EZ	R.O.W.C., L.L.C.	Calcasieu	06/13/2021-06/12/2026	09/12/2024
20210340-EZ	Teijin Automotive Technologies La., LLC	Webster	8/1/2021 - 7/31/2026	07/31/2024
20210041-EZ	The NeuroMedical Center	E. B. R.	7/1/2021 - 6/30/2026	06/30/2024
20180231-EZ	US Foods, Inc.	Jefferson	7/1/2019 - 6/30/2024	06/30/2024
20160634-EZ	University Medical Center Management Corporation	Orleans	7/1/2019 - 6/30/2024	12/31/2021
20151039-EZ	Virgin Hotels New Orleans, LLC	Orleans	9/1/2019 - 8/31/2024	08/31/2022

CHANGE IN NAME ONLY

The following requests a change in name only for the referenced active contracts:

Contract Number	Current Company Name	New Company Name	Parish
20210345-EZ	Avenues Recovery	Avenues Recovery Center at Covington, LLC	St. Tammany
20210340-EZ	Teijin Automotive Technologies La., LLC	CSP Innovations La., LLC	Webster

Contracts for Cancellation

The following contracts were previously approved by the Board of Commerce & Industry and are not being presented for cancellation for the reasons stated below.

Contract Number	Company Name	Parish	Reason for Cancellation
20220147-EZ	PMG OPCO Broussard, LLC	Lafayette	Company did not meet the program requirements, company requested cancellation.
20220148-EZ	PMG OPCO Jennings, LLC	Jefferson Davis	Company did not meet the program requirements, company requested cancellation.

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, December 3, 2025
Industrial Tax Exemption (2024 Emergency Rules) Applications
Board Meeting - 2024 Emergency Rules 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)	NAICS
20240429-ITE	BHT Holdings, LLC	Lafayette	\$412,023	\$6,502	\$1,626	531390
20240317-ITE	Rogers Manufacturing Corporation	Ouachita	\$322,000	\$4,413	\$1,103	321215
TOTALS		2	\$734,023	\$10,915	\$2,729	

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, December 3, 2025
Industrial Tax Exemption (2025 Rules) Project Applications
Board Meeting - 2025 Rules Project Application Summary

PROJECT 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)	LOCAL ITEP COMMITTEE (LIC) DECISION	NAICS
20250469-ITE	Allendale Facility, L.L.C.	West Baton Rouge	\$8,700,000	\$142,323	\$35,581	DA	336390
20250139-ITE	Entergy Louisiana, LLC	Richland	\$2,387,000,000	\$29,660,862	\$7,415,216	DA	221112
20250261-ITE	Epic Piping, LLC	Livingston	\$25,000,000	\$297,113	\$74,278	DA	331210
20250546-ITE	Hexion, Inc	Ascension	\$33,664,378	\$514,661	\$128,665	DA	325199
20250505-ITE	International Paper Company	Washington	\$51,175,998	\$1,161,746	\$290,437	DA	322210
20250508-ITE	International Paper Company	Washington	\$54,184,503	\$1,230,042	\$307,511	DA	322210
20250532-ITE	LH Hayward & Co, LLC	Jefferson	\$673,000	\$12,741	\$3,185	DA	311423
20250530-ITE	Methanex USA LLC	Ascension	\$25,046,572	\$382,912	\$95,728	RE	325199
20250277-ITE	OEG Offshore, Inc	Lafayette	\$950,000	\$12,350	\$3,088	DA	333310
20250560-ITE	REG Geismar, LLC	Ascension	\$31,500,000	\$481,572	\$120,393	RE	325199
20250566-ITE	Sierra Frac Sand LLC	Bossier	\$7,000,000	\$126,042	\$31,511	RE	327999
TOTALS		11	\$2,624,894,451	\$34,022,364	\$8,505,591		

Local ITEP Committee (LIC) Recommendation Key	
RE (Recommend)	LIC issued a Resolution recommending approval
NR (Not Recommend)	LIC issued a Resolution not recommending approval
DA (Deemed Accepted)	LIC did not take action or issue a Resolution by deadline; Project Application "deemed accepted" per §549(D) of rules

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, December 3, 2025
Industrial Tax Exemption (Pre-EO) Renewal Applications
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	
20150156-D-PT-ITE	Louisiana Integrated Polyethylene JV LLC	Calcasieu	\$614,249,102	\$7,831,114	858	863 *	325180
20150156-D-ITE	Sasol USA Corporation	Calcasieu	\$2,692,087,991	\$34,321,659	0	0 *	325180
TOTALS		2	\$3,306,337,093	\$42,152,773	858	863	

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

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

A. Miscellaneous capital addition (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, December 3, 2025
Industrial Tax Exemption Late Renewal Applications (Pre-EO)
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			
20160666-B-ITE	Westlake Vinyls Company, LP	Ascension	\$135,183,735	\$1,508,683	182	244	325210	12/31/2024	5/8/2025
TOTALS		1	\$135,183,735	\$1,508,683	182	244			

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

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, December 3, 2025
Industrial Tax Exemption (2017 Rules) Renewal Applications
Board Meeting - 2017 Rules 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	
20161942-ITE	LA3 West Baton Rouge, LLC	West Baton Rouge	\$16,385,761	\$173,862	0	5 *	CP	CP	CP	CP	237130
20170443-ITE	LA3 West Baton Rouge, LLC	West Baton Rouge	\$49,157,282	\$521,586	0	0 *	CP	CP	CP	CP	237130
20170504-ITE	LA3 West Baton Rouge, LLC	West Baton Rouge	\$19,986,145	\$212,064	0	0 *	CP	CP	CP	CP	237130
20180142-A-ITE	Taminco US, LLC	Iberville	\$5,616,805	\$75,183	106	108	NC	CP	CP	CP	325320
TOTAL		4	\$91,145,993	\$982,695	106	113					

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.

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, December 3, 2025
Industrial Tax Exemption Renewal Applications (2018 Rules)
Board Meeting - 2018 Rules 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	
20190003-ITE	C & C Marine and Repair, LLC	Plaquemines	\$2,869,860	\$17,774	97	146	CP	CP	CP	CP	336611
20190082-A-ITE	Etheredge Electric Co, LLC	Calcasieu	\$23,887	\$212	1	15	CP	CP	CP	CP	335312
20180148-A-ITE	Flopam Inc.	Iberville	\$38,597,985	\$349,682	333	521	CP	CP	CP	CP	325988
20180087-ITE	LaSalle Lumber Company, LLC	La Salle	\$346,478	\$4,006	0	164	CP	CP	CP	CP	321113
20180283-ITE	M.A. PATOUT & SON LIMITED, LLC	Iberia	\$5,341,972	\$38,092	162	202	CP	CP	CP	CP	311311
20190153-ITE	Reagent Chemical & Research, Inc.	Ascension	\$10,287,885	\$91,852	26	38	CP	NC	CP	CP	424690
TOTALS		6	\$57,468,067	\$501,618	619	1,086					

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

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STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, December 3, 2025
Industrial Tax Exemption (2018 Rules) Late Renewal Applications
Board Meeting - 2018 Rules Late Renewal Summary

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.

Options of the Board:

- 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)		ANNUAL COMPLIANCE (SUMMARY OF INITIAL TERM)				NAICS	INITIAL CONTRACT EXPIRATION DATE	LATE RENEWAL REQUEST DATE
					FIRST YEAR OF EXEMPTION	CURRENT	REPORTING YEAR 1	REPORTING YEAR 2	REPORTING YEAR 3	REPORTING YEAR 4			
20190082-ITE	Etheredge Electric Co, LLC	Calcasieu	\$433,276	\$3,836	1	15	CP	CP	CP	CP	335312	12/31/2024	10/1/2025
TOTALS		1	\$433,276	\$3,836	1	15							

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.

CHANGE IN NAME ONLY

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

FORMER NAME	NEW NAME	PARISH
Lubrication Technologies, Inc. Contract(s): 20220118	Ascentek, Inc.	Caddo

CHANGE IN LOCATION ONLY

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

COMPANY NAME CONTRACT NUMBER(S)	PREVIOUS LOCATION	PARISH(ES)
	NEW LOCATION	
Hidrogenii, LLC Contract(s): 20220171	(30.239587, -91.102339) - LA Hwy 75 Numerical address not yet assigned St. Gabriel, LA 70776	Iberville
	4207 LA. Hwy. 75 St. Gabriel, LA 70776	Iberville
Venture Global Calcasieu Pass, LLC Contract(s): 20151141	Located on Calcasieu ship channel between mile marker 0 and 2, southeast of Monkey Island	Cameron
	671 Davis Road Cameron, LA 70631	Cameron
Venture Global Calcasieu Pass, LLC Contract(s): 20151141-B	236 Davis Road Cameron, LA 70631	Cameron
	671 Davis Road Cameron, LA 70631	Cameron
Venture Global Calcasieu Pass, LLC Contract(s): 20161532	632-acre parcel-located at approx. river mile marker 55 on the West bank of the MS River	Plaquemines
	20200 Highway 23 Port Sulphur, LA 70083	Plaquemines

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
Foster Poultry Farms, LLC Contract(s): 20170088 and 20210539	Case Farms Processing, Inc.	Union

CANCELLATION OF CONTRACT

Staff requests cancellation of the following contracts:

COMPANY NAME CONTRACT NUMBER(S)	REASON FOR CANCELLATION	PARISH
Equilon Enterprises LLC (dba SOPUS) Contract(s): 20220169	Project cancelled; Company requests cancellation.	Ascension
Equilon Enterprises LLC (dba SOPUS) Contract(s): 20220170	Project cancelled; Company requests cancellation.	St. James
Magnolia Renewable Fuels LLC Contract(s): 20220032	LED requests cancellation upon notice from the company/consultant of the project's cancellation.	West Baton Rouge
Shell Chemical LP Contract(s): 20220083 and 20220383	Projects cancelled/paused; Company requests cancellation.	Ascension

“Opt Out” Jobs, Payroll, & Compliance Components Exhibit A Amendment

The following companies request to “opt out” of jobs, payroll, & compliance components of existing Exhibit A agreements for the following active contracts following the 2017 or 2018 Rules:

COMPANY NAME CONTRACT NUMBER(S)
Bancroft Bag, Inc. Contract(s): 20170552 and 20220259
Barriere Construction Co., LLC Contract(s): 20161647
CellXion LLC (DBA Sabre Industries Building Systems by CellXion) Contract(s): 20230280
Champion Home Builders, Inc. Contract(s): 20170390
Custom Metal Works Inc. Contract(s): 20190349
Cyber Square, LLC Contract(s): 20230090, 20230090-A, and 20230367
Etheredge Electric Co, LLC Contract(s): 20190082 and 20190082-A
Fisher Manufacturing Services, LLC Contract(s): 20190086, 20210266, 20220426, and 20230164
Green Shutter Teas, LLC Contract(s): 20200467
Gulf Island, LLC Contract(s): 20220483

“Opt Out” Exhibit A Amendment (Continued)

COMPANY NAME
CONTRACT NUMBER(S)
International Paper Company Contract(s): 20230024-A and 20230025-A
Intralox, LLC Contract(s): 20161956
Koppers Utility and Industrial Products Inc. Contract(s): 20220495
Lotte Chemical Louisiana LLC Contract(s): 20220453-B
Louisiana Green Fuels LLC Contract(s): 20210624 and 20210624-A
MKS Plastics, LLC Contract(s): 20230075-B
Mauser USA, LLC Contract(s): 20170070
Service Machine & Supply, Inc. Contract(s): 20180110
Steel Forgings, Inc. Contract(s): 20230309-A
Stolthaven New Orleans, LLC Contract(s): 20161895, 20180047, 20200136, and 20220428
The Procter & Gamble Manufacturing Company Contract(s): 20170003, 20180014, 20180499, 20180499-A, and 20220075-B
W.R. Grace & Co.-Conn Contract(s): 20230485-A, 20230486-A, 20240003-A, and 20240023-A
Willis Pond PV1, LLC Contract(s): 20200421

SPECIAL REQUESTS**● Bienville Lumber Company, LLC (Contract #20220302-ITE):**

Bienville Lumber Company, LLC is requesting to amend their existing Exhibit A agreement Sections 4.02(D) and 6.01(B)(1) for Contract #20220302-ITE to read “three” instead of “two” years, in order to extend the Commencement of Operations and related grace period provided, by one year.

From the Company:

“Bienville Lumber Company, LLC entered the above referenced Industrial Tax Exemption Contract with the State of Louisiana. The related project was the construction of a new lumber mill in Taylor, Louisiana.

While we indeed commenced operations at the lumber mill in February 2024, a small piece of the overall project – the rail spur – has not been completed. However, this piece of the overall project is not projected to be completed prior to December 31, 2025 and its completion is therefore projected to land outside of the 2-year grace period cited in Sections 4.02(D) and Section 6.01(B)(1)), therefore technically putting the entire project completion outside of such grace period. We want to emphasize that the mill/project did achieve the minimum jobs and payroll requirement (Section 4.02(B) in calendar 2024 and expects to achieve the same for all future years to come.

Therefore, please accept this letter as Bienville Lumber Company’s formal request to amend Exhibit A Agreement Sections 4.02(D) and 6.01(B)(1), to read “three” instead of “two” years, effectively extending the “commencement of operations” and the related grace period by one year, adjusting our Project Years, accordingly.”

● Willis Pond PV1, LLC (Contract #20200421-ITE):

Willis Pond PV1, LLC is requesting to amend their existing Exhibit A agreement Sections 4.02(A) to show December 31, 2027 as the Commencement of Operations date and to adjust the table in Section 4.02(B) to begin with Project Year 2028.

From the Company:

“Willis Pond PV1, LLC began pursuing its project and ITEP participation by filing its Application with a start date of 7/1/2021 with an anticipated completion date of 12/31/2023. At this time, the company did not expect a significant delay in the initial construction of their facility due to market forces including increased costs and extended delivery dates from vendors. These broad changes in the market prompted the need to renegotiate the power purchase agreement for the Project. Extended negotiations with the transmission owner for the selection of the EPC contractor to construct the interconnecting facilities for the Project have resulted in delays.

The company has passed its original planned Commencement of Operations date of December 31, 2023 (Exhibit A Agreement Section 4.02(A)) and is approaching the end of the 2-year additional grace period provided in this Agreement (Section 6.01(B)(1)) to have commenced Operations, December 31, 2025.

Therefore, please accept this letter as Willis Pond PV1, LLC formal request to amend Exhibit A Agreement Sections 4.02(A) to show December 31, 2027 as the Commencement of Operations date and to adjust the table in 4.02(B) to begin with project year 2028.”

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, December 3, 2025
Industrial Tax Exemption (2017 Rules) Contracts
Board Meeting - 2017 Rules Non-Compliance Summary

CONTRACT 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
20161675-ITE	Guin Machine Inc	Bienville	\$122,147	\$2,065	2023	0	\$356,772	15	\$615,846	NR	NR	NR	N/A	4/29/2024	5/20/2024
TOTALS		1													

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