

STATE OF LOUISIANA
BOARD OF COMMERCE & INDUSTRY
NOTICE & AGENDA

LASALLE BUILDING
617 North 3rd Street, LaBelle Room, Baton Rouge, LA
Wednesday, March 1, 2023
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 20, 2023 meeting**
4. **Quality Jobs Program – Michaela Adegbe**
 - 1 NEW Applications**
 - \$0 in investments
 - 27 new permanent jobs
 - 0 construction jobs
 - 4 Renewal Applications**
 - 1 Late Renewal Application**
 - 1 Change of Project Physical Location**
5. **Restoration Tax Abatement Program – Becky Lambert**
 - 1 New Application**
 - \$345,000 in investments
 - 5 new permanent jobs
 - 12 construction jobs
 - 1 Renewal Application**
6. **Enterprise Zone Program – Joyce Metoyer**
 - 11 NEW Applications**
 - \$106,732,425 in investments
 - 265 new permanent jobs
 - 975 construction jobs
 - 8 Contract Terminations**
7. **Industrial Tax Exemption – Kristin Cheng/Hud Usie**
 - 13 NEW Post-EO (2018 Rules) Applications**
 - \$8,317,187,801 in investments
 - 479 new permanent jobs
 - 3,006 construction jobs

- 17 Pre-EO Renewals**
 - 3 Pre-EO Late Renewals**
 - 2 Post-EO (2017 Rules) Renewals**
 - 1 Change in Name Only**
 - 1 Change in Location Only**
 - 5 Transfer of Contracts**
 - 17 Contract Cancellations**
 - 10 Special Requests**
- Post-EO (2017 Rules) Non-Compliance**
- Post-EO (2018 Rules) Non-Compliance**

- 8. Other Business**
 - Election of Officers**

- 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.

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, March 1, 2023

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
20190517-QJ	ProKeep	Orleans	\$0	\$0	\$787,190	27	\$13,119,835	0	\$0
TOTALS		1	\$0	\$0	\$787,190	27	\$13,119,835	0	\$0

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, March 1, 2023
Quality Jobs Renewals
Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH
20170427-QJ	CGI Technologies and Solutions	Lafayette
20170390-QJ	Champion Home Builders, Inc	Vernon
20180197-QJ	Fibrebond Corporation	Webster
20170271-QJ	UTLX Manufacturing LLC	Rapides
<hr/> TOTALS		4

STATE OF LOUISIANA
Commerce and Industry Board

Wednesday, March 1, 2023

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
20170070-QJ	Mauser USA, LLC	Ascension	2/15/2017	2/14/2022	10/28/2022

TOTALS

1

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, March 1, 2023
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
20180061-QJ	Align Technologies, Corp	4176 Canal St., New Orleans, LA 70119	Orleans	4637 Tchoupitoulas St., New Orleans, LA 70115	Orleans

STATE OF LOUISIANA
Board of Commerce and Industry
Wednesday, March 1, 2023
RESTORATION TAX ABATEMENT PROGRAM

NEW APPLICATIONS SUMMARY

APPLICATION NUMBER	COMPANY	PARISH	ESTIMATED					
			INVESTMENT	FIRST YEAR TAX EXEMPTION	NEW PERMANENT		CONSTRUCTION	
					JOBS	SALARIES	JOBS	SALARIES
20190012-RTA	James and Tiffany Bellott	Iberia	\$345,000	\$4,644	5	\$150,000	12	\$75,000
TOTALS	1		\$345,000	\$4,644	5	\$150,000	12	\$75,000

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, March 1, 2023
Restoration Tax Abatement Program

RENEWAL APPLICATIONS SUMMARY

APPLICATION NUMBER	COMPANY	PARISH
20161642-RTA	214 South 14th Street, LLC	East Baton Rouge
TOTAL	1	

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, March 1, 2023
Enterprise Zone Applications
Board Meeting - Application Summary

Application Number	Company	Parish	Estimated							Construction	
			Investment	State	Local	ITC	New Jobs	5 Yr. Salaries	Jobs	Salaries	
20200031-EZ	Best Stop Cajun Food, LLC	Lafayette	\$6,317,424	\$0	\$0	\$94,761	23	\$3,395,000	0	\$0	
20200137-EZ	E. Drew Clement DDS, LLC	Lafourche	\$200,000	\$0	\$0	\$3,000	9	\$2,828,798	0	\$0	
20160670-EZ	FTC Hotels, LLC dba SpringHill Suites	St. Tammany	\$10,000,000	\$0	\$0	\$150,000	6	\$624,000	65	\$2,600,000	
20200110-EZ	Louisiana Fish Fry Products, Ltd	East Baton Rouge	\$1,600,000	\$0	\$0	\$24,000	68	\$13,904,000	5	\$210,000	
20200046-EZ	Louisiana Sugar Cane Cooperative, Inc.	St. Martin	\$45,009,668	\$0	\$0	\$675,145	11	\$1,920,000	485	\$24,275,170	
20151387-EZ	MSY Hospitality, LLC	Jefferson	\$8,772,491	\$0	\$0	\$131,587	5	\$840,000	100	\$3,000,000	
20200109-EZ	Metalplate Galvanizing, LP	Jefferson Davis	\$912,070	\$0	\$0	\$11,009	7	\$1,855,000	20	\$840,000	
20200066-EZ	Ochsner Clinic Foundation	Jefferson	\$5,838,550	\$0	\$0	\$87,578	7	\$2,607,000	50	\$2,100,000	
20200085-EZ	Ochsner Clinic Foundation	Jefferson	\$1,272,329	\$0	\$0	\$19,085	59	\$11,562,100	20	\$840,000	
20200165-EZ	Southwest Louisiana Hospital Assoc.	Calcasieu	\$8,558,908	\$0	\$0	\$128,384	30	\$9,750,000	130	\$5,460,000	
20200355-EZ	Tangi Pines Senior Care, LLC	Tangipahoa	\$18,250,985	\$0	\$0	\$273,765	40	\$4,732,000	100	\$4,200,000	
<i>Total 11</i>			\$106,732,425	\$0	\$0	\$1,598,314	265	\$54,017,898	975	\$43,525,170	

- Act 423: Effective 6-21-2013 NAICS 44 and 45 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

March 1, 2023

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
20161191-EZ	Alder Hotel Partners, LLC	Orleans	4/15/2016-4/14/2020	04/14/2020	Program requirements have been met, no additional jobs are anticipated
20170002-EZ	C & C Marine and Repair, LLC	Plaquemines	07/02/2017-07/01/2022	01/02/2020	Program requirements have been met, no additional jobs are anticipated
20160810-EZ	International Paper	Washington	06/15/2018-06/14/2023	12/14/2020	Program requirements have been met, no additional jobs are anticipated
20180321-EZ	Ochsner Clinic Foundation	Jefferson	08/30/2018-08/29/2023	02/28/2021	Program requirements have been met, no additional jobs are anticipated
20180330-EZ	Ochsner Clinic Foundation	Jefferson	08/30/2018-08/29/2023	02/28/2021	Program requirements have been met, no additional jobs are anticipated
20150945-EZ	Shell Chemical, LP	Ascension	9/1/2016-2/28/2019	02/28/2019	Program requirements have been met, no additional jobs are anticipated
20180122-EZ	W.R. Grace & Co.	St. Charles	04/13/2018-04/12/2023	04/12/2021	Program requirements have been met, no additional jobs are anticipated
20180104-EZ	Westport Linen Services, LLC	Orleans	03/26/2018-03/25/2023	12/31/2021	Program requirements have been met, no additional jobs are anticipated

**STATE OF LOUISIANA
Commerce and Industry Board**

Wednesday, March 1, 2023

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	
20210507-ITE	Alliance Compressors LLC	Natchitoches	\$39,810,384	\$460,049	\$115,012	78	\$3,665,418	55	\$2,310,000	333415	
20200094-A-ITE	Bercen Chemicals LLC	Livingston	\$594,577	\$8,298	\$2,075	8	\$600,000	0	\$0	325998	
20220504-ITE	Clean Hydrogen Works, LA-1, L.L.C. dba Ascension Clean Energy	Ascension	\$7,496,230,203	\$110,374,494	\$27,593,624	350	\$25,694,000	1500	\$234,000,000	325311	
20220397-ITE	Crying Eagle Brewing Company LLC	Calcasieu	\$2,311,733	\$34,826	\$8,707	5	\$140,000	41	\$1,236,259	312120	
20230005-ITE	Freepoint Eco-Systems Baton Rouge Recycling LLC	Ascension	\$350,000,000	\$4,290,720	\$1,072,680	5	\$350,000	250	\$50,000,000	326199	
20210171-ITE	Indorama Ventures Olefins LLC	Calcasieu	\$69,531,417	\$806,008	\$201,502	3	\$150,000	55	\$22,500,000	325110	
20200380-ITE	Kennedy Rice Dryers, LLC	Morehouse	\$3,205,714	\$41,785	\$10,446	5	\$114,400	0	\$0	311212	**
20220235-ITE	LACC LLC US	Calcasieu	\$33,500,000	\$456,833	\$114,208	1	\$60,000	402	\$12,060,000	325110	
20210307-ITE	Louisiana Plastic Industries	Ouachita	\$2,075,000	\$20,393	\$5,098	4	\$160,000	0	\$0	325211	
20220117-ITE	Louisiana Sugar Cane Cooperative, Inc.	St. Martin	\$23,655,685	\$272,939	\$68,235	2	\$70,000	303	\$9,099,354	311314	
20220115-ITE	Magnolia Power LLC	Iberville	\$280,692,788	\$3,482,836	\$870,709	9	\$973,080	200	\$10,000,000	221112	
20190290-A-ITE	Westlake Vinyls Company, LP	Ascension	\$13,298,459	\$163,028	\$40,757	5	\$300,000	200	\$8,000,000	325211	
TOTALS		13	\$8,317,187,801	\$120,439,180	\$30,109,795	479	\$32,414,178	3,006	\$349,205,613		

* 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, March 1, 2023
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	
20141304-ITE	Bunge North America Inc.	St. Charles	\$210,385,110	\$2,627,620	147	150	311222
20130429-B-ITE	Cameron LNG, LLC	Cameron	\$184,625	\$2,846	116	254	325120
20161536-ITE	Diversified Foods & Seasonings, LLC	St. Tammany	\$2,797,556	\$42,188	105	103	311412
20150934-ITE	Dr. Reddys Laboratories Louisiana LLC	Caddo	\$4,815,658	\$68,762	213	185 *	325412
20150934-A-ITE	Dr. Reddys Laboratories Louisiana LLC	Caddo	\$4,997,123	\$71,353	0	0 *	325412
20150934-B-ITE	Dr. Reddys Laboratories Louisiana LLC	Caddo	\$4,998,395	\$71,371	0	0 *	325412
20150934-C-ITE	Dr. Reddys Laboratories Louisiana LLC	Caddo	\$940,909	\$13,435	0	0 *	325412
20151505-ITE	Equilon Enterprises LLC dba Shell Oil Products US	St. Charles	\$47,544,534	\$606,982	845	803	324110
20121215-A-ITE	Honeywell International	Ascension	\$115,366,232	\$1,290,547	248	331 *	325188
20121215-B-ITE	Honeywell International	Ascension	\$113,777,882	\$1,272,779	0	0 *	325188
20151722-ITE	Honeywell International	East Baton Rouge	\$30,578,410	\$314,687	169	141	325211
20161523-ITE	Kennedy Rice Mill, LLC	Morehouse	\$2,462,828	\$29,293	37	54	311200
20150156-A-ITE	Louisiana Integrated Polyethylene JV LLC	Calcasieu	\$53,751,808	\$684,227	474	887	325180
20161175-A-ITE	Newpark Drilling Fluids, LLC	Lafourche	\$16,784,376	\$243,704	4	17	325998
20151570-ITE	Sasol Chemicals (USA) LLC	Calcasieu	\$2,632,267	\$33,507	501	370	325110
20150945-ITE	Shell Chemical Company LP	Ascension	\$35,365,894	\$395,621	667	729	325110
20141070-B-ITE	Shintech Louisiana LLC	Iberville	\$80,359,122	\$909,674	302	532	325211
TOTALS		17	\$727,742,729	\$8,678,596	3,828	4,556	

*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, March 1, 2023
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			
20151744-ITE	Cornerstone Chemical Company	Jefferson	\$6,353,592	\$93,101	467	449 *	325311	12/31/2021	12/21/2022
20151745-ITE	Cornerstone Chemical Company	Jefferson	\$9,980,627	\$146,249	0	0 *	325311	12/31/2021	12/21/2022
20141329-ITE	G.E.O. Heat Exchangers, LLC	Iberville	\$2,400,328	\$27,755	104	111	332410	12/31/2021	10/17/2022
TOTALS		3	\$18,734,547	\$267,105	571	560			

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

**STATE OF LOUISIANA
Commerce and Industry Board**

Wednesday, March 1, 2023

Industrial Tax Exemption Renewals (Post-EO 2017 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	
20161647-ITE	Barriere Construction Co., LLC	St. Charles	\$2,707,353	\$34,667	15	16	NC	NCL	NCL	CP	324121
20161576-A-ITE	Louisiana Sugar Refining, LLC	St. James	\$6,308,720	\$76,134	155	190	CP	CP	CP	CP	311312
TOTALS		2	\$9,016,073	\$110,801	170	206					

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 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
MCC Methacrylates Americas, Inc. Contract(s): 20200516	Mitsubishi Chemical America, Inc.	Ascension

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	
Triton West LLC Contract(s): 20151505-PT	8931 Padfield St. Houston, LA 77055	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
Instrument and Valve Services Company Contract(s): 20180275	John H. Carter Co., Inc.	Calcasieu
Orion Instruments LLC Contract(s): 20130525, 20140269, 20150639, and 20160763	Ametek Magnetrol USA, LLC	East Baton Rouge

CANCELLATION OF CONTRACT

Staff requests cancellation of the following contracts:

COMPANY NAME AND CONTRACT NUMBER(S)		PARISH
ASRC Energy Services Omega, LLC Contract(s): 20120941	Company requests cancellation.	Iberia
Air Products and Chemicals, Inc. Contract(s): 20190376	Company requests cancellation.	Iberville
Cornerstone Chemical Company Contract(s): 20180171	Company requests cancellation.	Jefferson
Equilon Enterprises, LLC (dba Shell Oil Products US) Contract(s): 20110897, 20140741, 20140742, 20150201, 20161295, 20161296, 20161297, 20161368, 20161369, and 20161370	Company requests cancellation.	St. James
Shell Chemical LP Contract(s): 20180378	Company requests cancellation.	Ascension
Stupp Bros., Inc. dba Stupp Corporation Contract(s): 20190057, 20190057-A, and 20190057-B	Company requests cancellation.	East Baton Rouge

SPECIAL REQUESTS

- **Equilon Enterprises LLC dba Shell Oil Products US (Contracts #20150201-ITE, #20150201-A-ITE, #20161827-ITE, and #20161827-A-ITE:**

Equilon Enterprises LLC submitted a letter on 11/30/22, requesting continuation of the below 4 active contracts at the Convent site while they continue their efforts to identify future opportunities for the facility.

- 20150201-1TE - Project Amite Phase I
- 20150201-A-ITE - project Amite Phase II
- 20161827-ITE - H-Oil Recovery
- 20161827-A-ITE - H-Oil Phase II

§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.

SPECIAL REQUESTS [CONTINUED]

- **The Folger Coffee Company (Contracts #20170466-ITE, #20170467-ITE, #20180297-ITE, #20180298-ITE, #2019031-ITE, and #20190392-ITE):**

The Folger Coffee Company submitted the below letter along with additional attachments on 1/13/23, requesting to appeal 6 ITEP Applications, denied by Orleans Parish local governmental entities, to the Board:

Dear Board Members,

I would like to thank you, on behalf of The Folger Coffee Company (“Folger”), for the opportunity to bring Folger’s Louisiana Industrial Property Tax Exemption Program issues to your attention.

Folger has proudly done business in New Orleans for 63 years. The symbiotic relationship between Folger and New Orleans ultimately resulted in Folger’s consolidation of its nationwide manufacturing operations in New Orleans in 2010 following a recruitment effort by the State. As a part of that recruitment effort, the state entered into a Cooperative Endeavor Agreement (“CEA”) with Folger that allowed it to qualify for the Industrial Property Tax Exemption Program (“ITEP”) through 2020. However, the local governing authorities took liberties to create new and additional rules that impacted our ITEP eligibility, and these new local rules directly conflict not only with the State’s commitment to Folger as memorialized in the CEA, but also the Board’s very own rules. As a result, Folger, despite meeting and significantly exceeding its new job creation, new payroll, and capital investment commitments under the CEA, had its ITEP applications denied for its investments from August 2017 through April 2020.

We are appealing six (6) ITEP applications that were unanimously approved by the Louisiana Board of Commerce & Industry (“C&I Board”), but failed to receive local support from the New Orleans City Council (“NOCC”), the Orleans Parish School Board (“OPSB”), and the Orleans Parish Sheriff. The ITEP Applications are noted as follows:

Location	Project #	Project Period
New Orleans (Chef Facility)	20170466-ITE	8/1/17 - 7/31/18
New Orleans (Gentilly Facility)	20170467-ITE	8/1/17 - 7/31/18
New Orleans (Gentilly Facility)	20180297-ITE	8/1/18 - 7/31/19
New Orleans (Chef Facility)	20180298-ITE	8/1/18 - 7/31/19
New Orleans (Chef Facility)	20190391-ITE	10/23/19 - 4/30/21
New Orleans (Gentilly Facility)	20190392-ITE	10/23/19 - 4/30/21

We are appealing to the C&I Board because both the NOCC and the OPSB have enacted ITEP rules and regulations that include eligibility criteria going far beyond the requirements outlined in the Louisiana Administrative Code as established by the C&I Board through its rule making process. These local legal instruments include eligibility criteria that are in direct conflict with C&I Board rules. Furthermore, the ordinance and resolution were discussed and utilized during the review of the ITEP applications, adversely impacting Folger’s ability to secure local support.

STATE OF LOUISIANA
Commerce and Industry Board
 Wednesday, March 1, 2023
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**	
						JOB	SALARIES	JOB	SALARIES	PARISH/POLICE JURY	SCHOOL BOARD	SHERIFF	MUNICIPALITY	COMPLIANCE DUE DATE	COMPLIANCE RECEIVED DATE
20180076-ITE	Kerotest Manufacturing Corp.	Avoyelles	\$6,335,316	\$59,213	2021	185	\$634,890	0	\$0	NR	NR	NR	TE		
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

** 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, March 1, 2023
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
20180413-ITE	Graham Packaging Company, L.P.	West Baton Rouge	\$12,000,000	\$206,766	\$51,692	2021	55	\$2,402,400	44	\$3,234,852	TNA	NR	NR	N/A		
20180403-ITE	Indorama Ventures Olefins LLC	Calcasieu	\$100,000,000	\$1,153,200	\$288,300	2021	3	\$100,000	0	\$0	NR	RT	NR	N/A		
20180403-A-ITE	Indorama Ventures Olefins LLC	Calcasieu	\$29,191,627	\$336,638	\$84,160	2021	3	\$100,000	0	\$0	NR	RT	NR	N/A		
20180275-ITE	Instrument and Valve Services Company	Calcasieu	\$3,681,745	\$49,438	\$12,360	2021	5	\$268,000	0	\$0	NR	N/A*	NR	NR	4/30/2022	6/27/2022
20170480-ITE	Louisiana Spirits LLC	Jefferson Davis	\$4,524,223	\$53,514	\$13,379	2021	3	\$90,000	7	\$27,148	DB	TNA	NR	N/A		
20180110-ITE	Service Machine & Supply, Inc	Lafayette	\$179,933	\$1,850	\$462	2021	2	\$100,000	0	\$0	N/A*	NR	NR	N/A		
20180460-ITE	Ternium USA, Inc.	Caddo	\$14,233,918	\$225,124	\$56,281	2021	6	\$390,000	0	\$0	NR	NR	NR	N/A		

TOTALS 7

Local Governmental Entity (LGE) Recommendation Key	
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
N/A* (Denied at time of Application)	LGE denied initial exemption

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

*** Company failed to submit Annual Compliance