

STATE OF LOUISIANA
BOARD OF COMMERCE & INDUSTRY
NOTICE & AGENDA **REVISED**

LASALLE BUILDING
617 North 3rd Street, LaBelle Room, Baton Rouge, LA
Friday, January 20, 2023
9:00 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 October 26, 2022 meeting**
4. **Industrial Tax Exemption – Kristin Cheng/Hud Usie**
 - 2 **NEW Pre-EO Applications**
\$76,035,732 in investments
0 new permanent jobs
515 construction jobs
 - 13 **NEW Post-EO (2018 Rules) Applications**
\$2,208,964,775 in investments
78 new permanent jobs
1,385 construction jobs
 - 30 **Pre-EO Renewals**
 - 1 **Pre-EO Late Renewal**
 - 2 **Post-EO (2017 Rules) Renewals**
 - 8 **Transfer of Contracts**
 - 2 **Contract Cancellations**
 - 4 **Special Requests**
 - Post-EO (2017 Rules) Non-Compliance**
 - Post-EO (2018 Rules) Non-Compliance**
5. **Quality Jobs Program – Michaela Adegbe**
 - 4 **NEW Applications**
\$14,709,091,538 in investments
463 new permanent jobs
6335 construction jobs
 - 1 **Renewal Application**
 - 1 **Change Of Company Name**
 - 1 **Change of Affiliates/Owners**

6. Restoration Tax Abatement Program – Becky Lambert

4 New Applications

\$19,773,515 in investments

34 new permanent jobs

261 construction jobs

4 Renewal Applications

7. Enterprise Zone Program – Joyce Metoyer

3 NEW Applications

\$6,637,101 in investments

57 new permanent jobs

0 construction jobs

11 Contract Terminations

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.

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
Friday, January 20, 2023
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
					JOBS	SALARIES	JOBS	SALARIES		
Advance Notification Filed (Advance Filed Prior to 6/24/2016)										
20141263-A-ITE	Union Carbide Corporation	St. Charles	\$24,769,380	\$438,046	0	\$0	350	\$37,000,000	325188	
20151723-ITE	Union Carbide Corporation	St. Charles	\$51,266,352	\$906,645	0	\$0	165	\$10,500,000	325188	**
TOTALS		2	\$76,035,732	\$1,344,691	0	\$0	515	\$47,500,000		

* 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 ten year term of exemption available under an initial contract and renewal thereof may 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

Friday, January 20, 2023

Industrial Tax Exemption Applications (2018 Rules)

Board Meeting - Post-EO Application Summary

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		
20220056-ITE	ASH Industries, Inc.	Lafayette	\$4,695,271	\$59,160	\$14,790	15	\$555,000 *	0	\$0	326199	
20220358-ITE	ASH Investments, LLC	Lafayette	\$2,142,087	\$26,990	\$6,748	0	\$0 *	30	\$1,350,000	326199	
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	
20220447-ITE	Great Southern Wood - LA, Inc.	Avoyelles	\$6,983,916	\$53,888	\$13,472	25	\$1,100,000	40	\$698,367	321912	
20210171-ITE	Indorama Ventures Olefins LLC	Calcasieu	\$69,531,417	\$806,008	\$201,502	3	\$150,000	55	\$22,500,000	325110	
20210624-ITE	Louisiana Green Fuels LLC	Caldwell	\$1,947,093,164	\$33,528,944	\$8,382,236	5	\$250,000	1050	\$248,000,000	325199	
20220260-ITE	Martco L.L.C.	Natchitoches	\$9,538,206	\$89,266	\$22,317	0	\$0	30	\$972,781	321212	
20210141-ITE	Neighbors LLC	Ouachita	\$2,276,696	\$20,039	\$5,010	5	\$124,000	0	\$0	311824	
20220396-ITE	PQ, LLC	Rapides	\$4,069,000	\$66,382	\$16,596	2	\$168,000	20	\$1,000,000	325180	
20220026-ITE	Reliable EDM, LLC	Lafayette	\$295,000	\$6,372	\$1,593	1	\$41,600	0	\$0	332710 **	
20220044-ITE	Shintech Louisiana LLC	Iberville	\$25,500,000	\$316,404	\$79,101	0	\$0	60	\$2,600,000	325211	
20200049-B-ITE	Supreme Rice, LLC	Acadia	\$12,774,324	\$133,517	\$33,379	10	\$450,000	25	\$1,250,000	311212 **	
20220049-ITE	Terviva Industries, LLC	Orleans	\$15,738,067	\$265,722	\$66,431	12	\$1,400,000	50	\$3,000,000	311224	
TOTALS		13	\$2,208,964,775	\$36,931,700	\$9,232,925	78	\$4,238,600	1,385	\$282,871,148		

* 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

Friday, January, 20 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	
20111188-A-ITE	BASF Corporation	Ascension	\$9,543,613	\$106,697	1095	1180	325100
20160952-ITE	Boardwalk Louisiana Midstream, LLC	Assumption	\$30,842,937	\$342,796	0	0	325998
20161534-ITE	Cabot Corporation	St. Mary	\$2,259,490	\$27,154	137	155	325180
20160715-ITE	Custom Metal Works Inc.	East Baton Rouge	\$1,584,270	\$22,909	35	30	332900
20121051-A-ITE	Dow Chemical Company	West Baton Rouge	\$27,825,278	\$326,929	1390	1427	* 325110
20121052-A-ITE	Dow Chemical Company	West Baton Rouge	\$32,385,901	\$380,513	0	0	* 325199
20150367-ITE	Dow Chemical Company	Iberville	\$9,625,566	\$108,984	0	0	* 325110
20151302-ITE	Dow Chemical Company	West Baton Rouge	\$7,148,500	\$83,990	0	0	* 325110
20161400-ITE	Dow Chemical Company	Iberville	\$2,683,390	\$30,382	0	0	* 325110
20151303-ITE	GCI OPCO DST	West Baton Rouge	\$68,269,128	\$802,118	0	0	* 325110
20131420-PT-ITE	Garyville Refining Logistics LLC	St. John the Baptist	\$1,217,647	\$16,685	0	0	* 324110
20152022-ITE	Garyville Refining Logistics LLC	St. John the Baptist	\$1,829,352	\$25,067	0	0	* 324110
20152027-PT-ITE	Garyville Refining Logistics LLC	St. John the Baptist	\$32,744,284	\$448,689	0	0	* 324110
20151379-ITE	Graphic Packaging International LLC	Ouachita	\$37,261,667	\$385,697	787	695	322212
20131420-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$98,764,324	\$1,353,351	863	884	* 324110
20140895-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$37,989,851	\$520,568	0	0	* 324110
20152010-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$10,336,463	\$141,639	0	0	* 324110
20152011-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$1,556,310	\$21,326	0	0	* 324110
20152027-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$25,893,788	\$354,818	0	0	* 324110
20152030-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$1,606,774	\$22,017	0	0	* 324110
20140362-B-ITE	Methanex Louisiana, LLC	Ascension	\$579,726	\$6,485	36	220	325199
20150162-B-ITE	PCS Nitrogen Fertilizer LP	Ascension	\$7,060,485	\$78,982	87	167	325311
20160680-ITE	REG Geismar, LLC	Ascension	\$6,232,270	\$69,717	50	89	325199
20141070-A-ITE	Shintech Louisiana LLC	Iberville	\$137,294,935	\$1,554,194	292	532	325211
20140795-A-ITE	Syngenta Crop Protection, LLC	Iberville	\$28,958,695	\$375,444	324	389	325320
20151126-ITE	UTLX Manufacturing LLC	Rapides	\$717,090	\$8,980	638	400	336510

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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	
20141263-ITE	Union Carbide Corporation	St. Charles	\$47,555,456	\$613,943	1022	830 *	325188
20150955-ITE	Union Carbide Corporation	St. Charles	\$5,803,631	\$74,925	0	0 *	325188
20151589-ITE	Union Carbide Corporation	St. Charles	\$3,932,112	\$50,764	0	0 *	325188
20150966-A-ITE	W.R. Grace&Co.-Conn	Calcasieu	\$11,722,655	\$130,417	314	365	325998
TOTALS		30	\$691,225,588	\$8,486,180	7,070	7,363	

*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

Friday, January 20, 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			
20141329-ITE	G.E.O. Heat Exchangers, LLC	Iberville	\$2,400,328	\$27,755	104	111	332410	12/31/2021	10/17/2022
TOTALS		1	\$2,400,328	\$27,755	104	111			

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

**STATE OF LOUISIANA
Commerce and Industry Board**

Friday, January 20, 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	
20161956-ITE	Intralox, LLC	Jefferson	\$20,054,817	\$261,302	923	1,504	CP	CP	CP	CP	326199
20161807-ITE	Stabilis LNG Port Allen, LLC	West Baton Rouge	\$8,283,302	\$12,330	0	5	CP	CP	NC	CP	325120
TOTALS		2	\$28,338,119	\$273,632	923	1,509					

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.

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
Orion Instruments LLC Contract(s): 20130525, 20140269, 20150639, and 20160763	Ametek Magnetrol USA, LLC	East Baton Rouge
Specialty Products US LLC Contract(s): 20130249-PT, 20150356-PT2, 20130206-PT2, 20140422-PT	MC (US) 3 LLC	St. Charles

CANCELLATION OF CONTRACT

Staff requests cancellation of the following contracts:

COMPANY NAME AND CONTRACT NUMBER(S)		PARISH
Borne Technologies Contract(s): 20200128	Company requests cancellation.	Ascension
Ohmstede, Ltd. Contract(s): 20180424	Company requests cancellation.	Iberville

SPECIAL REQUESTS

- **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]

• **Sierra Frac Sand, LLC (Application #20180502-ITE):**

LED received the attached letter and supporting documentation from Sierra Frac Sand, LLC requesting to amend the ITEP contract project period to commence on 1/1/2023 (instead of 1/1/21).

The Louisiana Constitution Article VII Section Part 2, Section 21(F)

(F) Notwithstanding any contrary provision of this Section, the State Board of Commerce and Industry or its successor, with the approval of the governor, may enter into contracts for the exemption from ad valorem taxes of a new manufacturing establishment or an addition to an existing manufacturing establishment, on such terms and conditions as the board, with the approval of the governor, deems in the best interest of the state.

The exemption shall be for an initial term of no more than five calendar years, and may be renewed for an additional five years. All property exempted shall be listed on the assessment rolls and submitted to the Louisiana Tax Commission or its successor, but no taxes shall be collected thereon during the period of exemption.

§525. Effective Date of Contract; Project Completion Report

A. The owner of a new manufacturing establishment or addition shall document the beginning date of operations and the date that construction is substantially complete. The owner must file that information with the department on the prescribed project completion report form not later than 90 days after the beginning of operations, completion of construction, or receipt of the fully executed contract, whichever occurs last. A project completion report fee of \$250 shall be submitted with the form. The deadline for filing the project completion report may be extended pursuant to §523.

B. The effective date of tax exemption contracts for property located in parishes other than Orleans Parish shall be December 31 of the year in which effective operation began or construction was essentially completed, whichever occurs first. The effective date of tax exemption contracts for property located in Orleans Parish shall be July 31 of the applicable year.

Sierra Frac Sand LLC initially failed to comply with ITEP Rule 503(A) when they filed their Advance Notification **after** beginning its new construction in the state. Rule 503(A) provides, inter alia, that an advance notification of intent to apply for tax exemption shall be filed with the department on the prescribed form **prior to the beginning of construction or installation of facilities on all projects for tax exemption**. Once the Company finally understood that it had violated ITEP Rule 503(A), and it was not going to receive and ITEP tax exemption for its initial investment, the company then filed an Advance Notification for an expansion, which is the ITEP application currently in question.

If Sierra Frac had simply followed the ITEP Rules starting with their initial investment, none of today's issues, (such as the company paying 2 years of taxes under protest and requesting to push back the effective date of the Exhibit A) would be in play. Sierra Frac laid the groundwork for where we are today.

Sierra Frac Sand's request to amend Exhibit-A #20180502 to push back the effective date of the exemption is yet another attempt by the company to fail to comply with ITEP Rules. The Louisiana Constitutional Provision providing, specifically under this scenario, for ITEP Rule 525 dictates the effective date of an exemption, and the exemption starts in the year immediately following the year in which the assets are placed into service, (which in this case the exemption is effective 1/1/2021).

SPECIAL REQUESTS [CONTINUED]

Regardless of what the Tax Commission or an appeals court judgment says, the company will have a 10 year exemption that starts on the Effective Date of 2021 as set by ITEP Rule 525. The Louisiana Constitutional Provision providing for ITEP trumps any statutes, court judgments or other tax rules.

The Board, presumably the locals and the Governor will approve the ITEP Exhibit A/Contract in accordance with the Board's promulgated administrative rules. The Board's rules do and always have operated to have the ITEP applied retroactively, and absent a constitutional amendment or change to ITEP rules, this provision overrides the legislator's or tax commission's action to strip the program of its retroactivity.

STATE OF LOUISIANA
Commerce and Industry Board
 Friday, January 20, 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**	
						JOBS	SALARIES	JOBS	SALARIES	PARISH/POLICE JURY	SCHOOL BOARD	SHERIFF	MUNICIPALITY	COMPLIANCE DUE DATE	COMPLIANCE RECEIVED DATE
20170070-ITE	Mauser USA, LLC	Ascension	\$9,003,109	\$105,242	2018	28	\$1,650,000	17	\$1,269,399	DP	TNA	TNA	N/A		
20170234-ITE	Talon Industrial LLC	Ascension	\$2,958,567	\$47,884	2018	0	\$0	0	\$0 *	DP	TNA	TNA	N/A		
20170070-ITE	Mauser USA, LLC	Ascension	\$9,003,109	\$105,242	2019	28	\$1,683,000	23	\$1,197,431	DP	TNA	TNA	N/A		
20170234-ITE	Talon Industrial LLC	Ascension	\$2,958,567	\$47,884	2019	0	\$0	0	\$0 *	DP	TNA	TNA	N/A		
20170070-ITE	Mauser USA, LLC	Ascension	\$9,003,109	\$105,242	2020	28	\$1,716,000	22	\$1,269,928	DP	TNA	TNA	N/A		
20170234-ITE	Talon Industrial LLC	Ascension	\$2,958,567	\$47,884	2020	0	\$0	0	\$0 *	DP	TNA	TNA	N/A		
20180244-ITE	Sugarfield Spirits, LLC	Ascension	\$181,135	\$3,103	2021	4	\$90,000	4	\$179,076 *	TNA	TNA	TNA	TNA	4/30/2022	6/28/2022
20180245-ITE	Sugarfield Properties, LLC	Ascension	\$723,276	\$12,390	2021	0	\$0	0	\$0 *	TNA	TNA	TNA	TNA	4/30/2022	6/28/2022
TOTALS						8									

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

* Sugarfield Properties, LLC is a real-estate holding company and affiliate of Sugarfield Spirits, LLC. 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 Sugarfield Spirits, LLC.

* Talon Industrial LLC is a real-estate holding 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 Mauser USA, LLC.

** 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
 Friday, January 20, 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		
20190120-ITE	MK Environmental Inc	Caldwell	\$467,096	\$7,694	\$1,923	2020	17	\$987,000	14	\$1,013,980	TNA	NR	NR	N/A		
20190120-ITE	MK Environmental Inc	Caldwell	\$467,096	\$7,694	\$1,923	2021	17	\$987,000	15	\$1,121,985	TNA	NR	NR	N/A		

TOTALS 3

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

**STATE OF LOUISIANA
Commerce and Industry Board**

Friday, January 20, 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	
						JOB	SALARIES	JOB	SALARIES
20200423-QJ	Aqueos Corporation	Lafayette	\$0	\$0	\$654,894	15	\$10,914,897	0	\$0
20200327-QJ	Cabot Corporation	Evangeline	\$277,091,538	\$2,083,750	\$680,499	15	\$11,341,651	285	\$12,825,000
20200413-QJ	International Paper Company	De Soto	\$32,000,000	\$480,000	\$621,130	20	\$10,352,169	50	\$5,000,000
20200253-QJ	Venture Global LNG, Inc.	Plaquemines	\$14,400,000,000	\$100,000,000	\$29,824,308	413	\$497,071,805	6000	\$600,000,000
TOTALS		4	\$14,709,091,538	\$102,563,750	\$31,780,831	463	\$529,680,522	6,335	\$617,825,000

STATE OF LOUISIANA
Commerce and Industry Board
Friday, January 20, 2023
Quality Jobs Renewals
Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH
20180087-QJ	LaSalle Lumber Company	La Salle
TOTALS		1

STATE OF LOUISIANA
Commerce and Industry Board
Friday, January 20, 2023
Quality Jobs Special Requests
Board Meeting - Special Request Summary

CHANGE OF COMPANY NAME

Project ID	Current Company Name	New Company Name	Parish
20131171-QJ	NGL Energy Operating, LLC	NGL Shared Services, LLC	East Feliciana

Request to add affiliate(s) or LLC member(s) to schedule 1 of the following contract

Project ID	Contract Name	New Affiliate(s) and/or LLC Member(s)	Parish
20190206-QJ	Calcasieu Pass Operations, LLC	TransCameron Pipeline, LLC CP Marine Offloading, LLC	Cameron

STATE OF LOUISIANA
Board of Commerce and Industry
Friday, January 20, 2023
RESTORATION TAX ABATEMENT PROGRAM

Board Meeting - Application Summary

APPLICATION NUMBER	COMPANY	PARISH	ESTIMATED					
			INVESTMENT	FIRST YEAR TAX EXEMPTION	NEW PERMANENT		CONSTRUCTION	
					JOBS	SALARIES	JOBS	SALARIES
20180431-RTA	1148 S Peters St Development LLC	Orleans	\$18,048,515	\$435,872	9	\$514,071	243	\$3,101,716
20200227-RTA	Kimble Properties LLC	East Baton Rouge	\$425,000	\$7,969	1	\$20,000	10	\$175,000
20210591-RTA	Ludeling Properties LLC	Ouachita	\$450,000	\$7,125	4	\$160,000	3	\$75,000
20210429-RTA	Toast Gretna, LLC	Jefferson	\$850,000	\$7,678	20	\$300,000	5	\$150,000
Total:		4	\$19,773,515	\$458,644	34	\$994,071	261	\$3,501,716

STATE OF LOUISIANA
Commerce and Industry Board
Friday, January 20, 2023
Restoration Tax Abatement Renewals
Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH
20152025-RTA	210 Laurel St LLC	East Baton Rouge
20151065-RTA	Jefferson Street Market LLC	Lafayette
20140903-RTA	Vantage Health Plan, Inc. and Affinity Health Group, L.L.C.	Ouachita
20161399-RTA	Vantage Health Plan, Inc. and Affinity Health Group, L.L.C.	Ouachita
<hr/> TOTAL	4	

STATE OF LOUISIANA
Commerce and Industry Board
Friday, December 9, 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	
20190514-EZ	Associated Grocers, Inc.	East Baton Rouge	\$3,000,000	\$120,150	\$51,300	\$0	42	\$6,650,000	0	\$0	
20190421-EZ	Waskey Bridges, Inc.	East Baton Rouge	\$2,547,785	\$0	\$0	\$38,217	5	\$1,625,000	0	\$0	
Total		3	\$6,637,101	\$120,150	\$51,300	\$54,557	57	\$9,895,000	0	\$0	

- 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

December 9, 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
20180310-EZ	Chalmette Refining, LLC	St. Bernard	11/1/2018-10/31/2023	04/30/2021	Program requirements have been met, no additional jobs are anticipated
20180045-EZ	Hunt Forest Products, LLC	Grant	1/1/2019-12/31/2023	06/30/2021	Program requirements have been met, no additional jobs are anticipated
20190173-EZ	Jackson Hardwood, LLC	East Feliciana	05/17/2019-05/16/2024	11/16/2021	Program requirements have been met, no additional jobs are anticipated
20152061-EZ	Louisiana Childrens Museum	Orleans	1/1/2018-12/31/2022	06/30/2020	Program requirements have been met, no additional jobs are anticipated
20151094-EZ	Monsanto Company & Subsidiaries	St. Charles	7/16/2015-7/15/2020	01/15/2018	Program requirements have been met, no additional jobs are anticipated
20161606-EZ	RD America LLC	East Baton Rouge	10/15/2016-10/14/2021	12/31/2020	Program requirements have been met, no additional jobs are anticipated
20180100-EZ	Randolph McCormick Realty, Inc.	St. Landry	4/1/2018-3/31/2023	10/20/2022	Program requirements have been met, no additional jobs are anticipated

Enterprise Zone Program
Contract Termination Request Cont'd

C & I Board Meeting
December 9, 2022
Special Request Summary

Contract (s) for Termination

Project No.	Company Name	Parish	Existing Contract Period	Requested Termination Date	Reason for Termination
20160703-EZ	Supreme Bright NOLA II Subtenant, LLC	Orleans	7/8/2016-7/7/2021	01/01/2020	Program requirements have been met, no additional jobs are anticipated
20170620-EZ	Syngenta Crop Protection, LLC	Iberville	1/1/2019-12/31/2023	06/30/2021	Program requirements have been met, no additional jobs are anticipated
20152049-EZ	Woman's Hospital Foundation	East Baton Rouge	6/20/2016-6/19/2021	12/19/2018	Program requirements have been met, no additional jobs are anticipated
20160706-EZ	Cleco Power, LLC	St. Mary	10/9/2017-10/8/2022	4/8/2020	Program requirements have been met, no additional jobs are anticipated