

STATE OF LOUISIANA
BOARD OF COMMERCE & INDUSTRY
NOTICE & AGENDA

LASALLE BUILDING
617 North 3rd Street, LaBelle Room, Baton Rouge, LA
Wednesday, August 24, 2022
9:30 a.m.

Board of Commerce & Industry in-person meeting.

AGENDA

- 1. Call to Order – Jerald Jones, Chairman**
- 2. Roll Call – Deborah Simmons**
- 3. Approval of Minutes from June 22, 2022 meeting**
- 4. Quality Jobs Program – Michaela Adegbe**
 - 3 NEW Applications**
 - \$7,459,000 in investments
 - 147 new permanent jobs
 - 5 construction jobs
 - 5 Renewal Applications**
 - 2 Change of Project Physical Location**
- 5. Restoration Tax Abatement Program – Becky Lambert**
 - 2 NEW Applications**
 - \$10,691,500 in investments
 - 20 new permanent jobs
 - 38 construction jobs
 - 2 Partial Transfers of Ownership**
- 6. Enterprise Zone Program – Joyce Metoyer**
 - 4 NEW Applications**
 - \$13,385,000 in investments
 - 56 permanent jobs
 - 67 construction jobs
 - 4 Contract Terminations**
 - 1 Change in Name**

7. Industrial Tax Exemption – Kristin Cheng/Hud Usie

18 NEW Post-EO (2018 Rules) Applications

\$4,748,176,451 in investments

555 new permanent jobs

3,202 construction jobs

7 Pre-EO Renewals

1 Pre-EO Late Renewal

1 Post-EO (2017 Rules) Renewal

1 Post-EO (2018 Rules) Renewal

3 Changes in Name Only

1 Partial Transfer of Contract

8 Contract Cancellations

2 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.

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, August 24, 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
20200246-QJ	JM Test Systems, Inc.	East Baton Rouge	\$2,384,000	\$32,184	\$470,325	17	\$7,838,749	5	\$150,000
20200252-QJ	Louisiana Sugar Refining, LLC	St. James	\$4,500,000	\$67,500	\$510,932	20	\$8,515,539	0	\$0
20200274-QJ	Stewart Enterprises	Jefferson	\$575,000	\$0	\$3,361,258	110	\$56,020,965	0	\$0
TOTALS		3	\$7,459,000	\$99,684	\$4,342,515	147	\$72,375,253	5	\$150,000

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, August 24, 2022
Quality Jobs Renewals
Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH
20170471-QJ	ControlWorx, LLC	East Baton Rouge
20170481-QJ	Manchac Technologies, LLC	Rapides
20170346-QJ	Sleep Number Corporation	Jefferson
20170270-QJ	Total Quality Logistics, LLC	Orleans
20170280-QJ	Waitr, Inc.	Lafayette
<hr/> TOTALS		5

STATE OF LOUISIANA
Commerce and Industry Board
 Wednesday, August 24, 2022
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	307 Tchoupitoulas Street, New Orleans, LA 70130	Orleans	4176 Canal St., New Orleans, LA 70119	Orleans
20200149-QJ	SchoolMint, Inc.	1100 Bertrand Drive, Suite B, Lafayette, LA 70506	Lafayette	214 Jefferson Street, Lafayette, LA 70501	Lafayette

STATE OF LOUISIANA
Board of Commerce and Industry
Wednesday, August 24, 2022
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
20190318-RTA	511 South Main Enterprises, LLC	Claiborne	\$191,500	\$2,847	0	\$0	28	\$90,000
20180422-RTA	818 Howard LLC	Orleans	\$10,500,000	\$242,550	20	\$300,000	10	\$3,500,000
Total:		2	\$10,691,500	\$245,397	20	\$300,000	38	\$3,590,000

STATE OF LOUISIANA
Board of Commerce and Industry
Wednesday, August 24, 2022
RESTORATION TAX ABATEMENT PROGRAM

Board Meeting - Special Requests
PARTIAL TRANSFER OF OWNERSHIP

Contract Number	Former Owner	New Owner	Parish
20150237-RTA	Studio Network - Shreveport I, LLC	624 Downtown Lofts, LLC	Caddo
20150237-RTA	Studio Network - Shreveport I, LLC	Las Palmas Group Lofts, LLC	Caddo
Total:		2	

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, August 24, 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	
20180528-EZ	Guarantee Restoration Services, LLC	East Baton Rouge	\$4,700,000	\$0	\$0	\$70,500	10	\$2,240,000	5	\$210,000	
20210074-EZ	Siegen Retail LLC	East Baton Rouge	\$8,000,000	\$0	\$0	\$120,000	5	\$660,000	60	\$2,000,000	
20210015-EZ	VLW, LLC	Lafayette	\$685,000	\$0	\$0	\$10,275	24	\$2,420,000	2	\$75,000	
20190356-EZ	WCJ Consultants, LLC	Orleans	\$0	\$0	\$0	\$0	17	\$2,992,680	0	\$0	
Total		4	\$13,385,000	\$0	\$0	\$200,775	56	\$8,312,680	67	\$2,285,000	

- Act 423: Effective 6-21-2013 NAICS 44 and 45 (type) with more than 100 employees nationwide including affiliates must be a grocery store or pharmacy and located in an EZ
- Act 126: Effective (Advance filed on or after...) 7-1-2015 NAICS 44, 45, 722 are excluded
- Act 18: Effective (Advances filed on or after...) 4-1-2016 NAICS 5613 and 721 are excluded. Act 18 has a limit of \$100,000 per net new job.

Enterprise Zone Program

C & I Board Meeting

August 24, 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
20190007-EZ	Edward Via Virginia College of Osteopathic Medicine	Ouachita	01/16/2019-01/15/2024	08/01/2021	Program requirements have been met, no additional jobs are anticipated
20160984-EZ	Gator Millworks, Inc.	Livingston	1/1/2018- 12/31/2022	12/31/2020	Program requirements have been met, no additional jobs are anticipated
20180111-EZ	IP Avanti Lafayette OpCo, LLC	Lafayette	04/03/2018-04/02/2023	10/02/2020	Program requirements have been met, no additional jobs are anticipated
20180408-EZ	Octapharma Plasma, Inc.	East Baton Rouge	10/04/2018-10/03/2023	12/31/2021	Program requirements have been met, no additional jobs are anticipated

Enterprise Zone Program

C & I Board Meeting
August 24, 2022
Special Request Summary

Request to change the name of an existing contract:

Contract Number	Existing Name	New Name	Parish
20161499-EZ	CDG Energy, LLC	Shelton Energy Solutions, LLC	Rapides

STATE OF LOUISIANA
Commerce and Industry Board

Wednesday, August 24, 2022

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		
20210037-ITE	ASH Industries, Inc.	Lafayette	\$111,586	\$1,406	\$352	5	\$185,000	0	\$0	326199	
20210244-ITE	Bollinger Houma Shipyards, LLC	Terrebonne	\$961,331	\$12,092	\$3,023	5	\$200,000	0	\$0	336611	
20220290-ITE	CF Industries Nitrogen, LLC	Ascension	\$2,000,000,000	\$24,897,600	\$6,224,400	88	\$10,625,000	1,500	\$800,000,000	325311	
20220169-ITE	Equilon Enterprises LLC (dba SOPUS)	Ascension	\$140,062,319	\$1,809,997	\$452,499	9	\$1,080,000 *	30	\$8,000,000	324110	
20220170-ITE	Equilon Enterprises LLC (dba SOPUS)	St. James	\$1,337,839,719	\$17,230,840	\$4,307,710	42	\$3,535,000 *	580	\$78,000,000	324110	
20180148-C-ITE	Flopam Inc.	Iberville	\$10,467,182	\$129,801	\$32,450	110	\$5,500,000	150	\$7,500,000	325988	
20200467-ITE	Green Shutter Teas, LLC	St. Charles	\$798,317	\$11,266	\$2,817	4	\$158,160	0	\$0	311920	
20190159-ITE	Hood Container of Louisiana, LLC	West Feliciana	\$683,648	\$6,571	\$1,643	0	\$0	0	\$0	322121	
20210171-ITE	Indorama Ventures Olefins LLC	Calcasieu	\$69,531,417	\$806,008	\$201,502	3	\$150,000	55	\$22,500,000	325110	
20200133-B-ITE	International Paper Company	Washington	\$16,789,403	\$305,634	\$76,409	3	\$150,000	65	\$5,000,000	322210	
20220091-ITE	Linde Inc	Ascension	\$39,660,000	\$486,105	\$121,526	26	\$2,350,000	13	\$4,400,000	325120	
20220175-ITE	Linde Inc	Ascension	\$228,090,000	\$2,795,654	\$698,914	0	\$0	73	\$25,250,000	325120	
20170492-C-ITE	Louisiana Sugar Cane Cooperative, Inc.	St. Martin	\$44,148,409	\$509,384	\$127,346	0	\$0	0	\$0	311314	
20210142-A-ITE	Louisiana Sugar Refining, LLC	St. James	\$4,524,423	\$59,831	\$14,958	10	\$500,000	25	\$750,000	311312	
20200418-ITE	Mid South Extrusion, Inc	Ouachita	\$4,500,000	\$56,997	\$14,249	8	\$240,000	0	\$0	326113	
20220013-ITE	Origin US Megasite I, LLC	Ascension	\$750,000,000	\$9,635,400	\$2,408,850	200	\$19,800,000	500	\$78,000,000	325199	
20170074-ITE	Processors, L.L.C.	St. Martin	\$6,867,697	\$79,017	\$19,754	7	\$225,867	0	\$0	311710 **	
20210264-ITE	Ternium USA Inc	Caddo	\$93,141,000	\$1,491,001	\$372,750	35	\$1,612,000	211	\$13,685,208	332812	
TOTALS		18	\$4,748,176,451	\$60,324,604	\$15,081,151	555	\$46,311,027	3,202	\$1,043,085,208		

* 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, August 24, 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	
20140977-A-ITE	ExPert Riser Solutions, L.L.C.	Lafourche	\$35,903	\$494	70	50	213112
20121215-ITE	Honeywell International	Ascension	\$30,797,081	\$360,969	248	290 *	325188
20151706-ITE	Honeywell International	Ascension	\$10,005,405	\$117,272	0	0 *	325120
20160760-ITE	Honeywell International	Ascension	\$7,565,535	\$84,615	0	0 *	325188
20160175-A-ITE	Hood Container of Louisiana, LLC	West Feliciana	\$6,726,597	\$61,319	297	299	322121
20151753-ITE	Occidental Chemical Corporation	Ascension	\$143,713,102	\$1,608,279	268	283	325181
20140273-A-ITE	Pod Pack International, LLC	East Baton Rouge	\$342,508	\$4,194	37	74	311920
TOTALS		7	\$199,186,131	\$2,237,142	920	996	

*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, August 24, 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			
20121092-ITE	Honeywell International	Ascension	\$9,724,599	\$113,981	248	290	325188	12/31/2020	12/22/2021
TOTALS		1	\$9,724,599	\$113,981	248	290			

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

STATE OF LOUISIANA
Commerce and Industry Board
 Wednesday, August 24, 2022
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	
20170164-ITE	Cortec, LLC	West Baton Rouge	\$1,678,094	\$19,707	41	46	CP	NCL	NCL	CP	332911
TOTALS		1	\$1,678,094	\$19,707	41	46					

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, August 24, 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	
20170001-ITE	C & C Marine and Repair, LLC	Plaquemines	\$245,858	\$1,528	79	131	CP	CP	CP	CP	336611
TOTALS		1	\$245,858	\$1,528	79	131					

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
Westlake Petrochemicals, LP Contract(s): 20161336, 20161337, and 20161338	Westlake Petrochemicals, LLC	Calcasieu

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)
Sasol USA Corporation Contract: 20150156	Sasol USA Corporation Retains: \$5,474,191	Calcasieu
	Louisiana Integrated Polyethylene JV LLC Receives: \$6,199,895	Calcasieu

CANCELLATION OF CONTRACT

Staff requests cancellation of the following contracts:

COMPANY NAME AND CONTRACT NUMBER(S)		PARISH
A.O.U.O.P.S., Inc. Contract(s): 20170103 and 20170103-A	Company requests cancellation.	East Carroll
Blackwater Harvey, LLC Contract(s): 20150828	LED requests cancellation upon notification by the company’s consultant that the site sold on 7/31/2020 and the ITEP contract subsequently was not transferred to the new owner. The new owner has filed tax renditions without any exempt property, per the consultant.	Jefferson
Community Coffee Company, L.L.C. Contract(s): 20170559	Company requests cancellation.	West Baton Rouge
Juniper Specialty Products LLC Contract(s): 20161808	LED requests cancellation due to the company failing to file a transfer of ownership and the Annual Project Status reports for “front-end” contracts required per ITEP rule, or comply with commencement of operations and job reporting requirements outlined in their Exhibit A agreement. Company contacts were notified and Assessor is aware of situation.	Calcasieu
South Alexander Development I, LLC 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
South Alexander Development III, LLC Contract(s): 20180414		Lincoln
South Alexander Development X, LLC Contract(s): 20180287		Calcasieu

SPECIAL REQUESTS

● **Sierra Frac Sand (Application #20180502-ITE):**

Sierra Frac Sand filed an application for tax exemption on their addition to the facility completed in 2020 that was made to further facilitate their manufacture of frac sand. LED received notice that the taxes were paid under protest on those assets and that the Assessor is actively contesting the protest. This led to the implementation of Section 517(B) of the ITEP rules. LED has received letters from the Bossier Parish Police Jury, Bossier Parish School Board, Bossier Parish Sheriff, and Bossier Parish Assessor concerning this application for BCI’s review and consideration.

§517. Ineligible Property

A. Maintenance capital, required environmental capital upgrades and new replacements to existing machinery and equipment, except those replacements required in the rehabilitation or restoration of a facility, are not eligible for the tax exemption.

B. If the establishment or addition is on the taxable rolls and property taxes have not been paid, the establishment or addition is not eligible for the exemption unless the assessor and local governmental entity agree in writing to remove the establishment or addition from the taxable rolls should the tax exemption be granted.

C. The board shall not consider for tax exemption any property previously subject to an ad valorem tax exemption that has expired or otherwise been terminated.

STATE OF LOUISIANA
Commerce and Industry Board
Wednesday, August 24, 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		
20180502-ITE	Sierra Frac Sand	Bossier	\$11,034,416	\$168,032	\$42,008	0	\$0	0	\$0	327999	
TOTALS		1	\$11,034,416	\$168,032	\$42,008	0	\$0	0	\$0		

* 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.

SPECIAL REQUESTS [CONTINUED]

● **Graham Packaging Company, L.P. (Contract #20180413-ITE):**

At the time of our ITE application, Graham employed 55 full-time jobs at its West Baton Rouge plant. Of these positions, 12 were directly assigned to a depalletizing function, which is the last step in the plant's process to deliver its products in ready-to-use condition. The depalletizing function is a necessary step in the overall product delivery to the customer. Subsequent to our ITE application filing, Graham and its primary customer, also located within West Baton Rouge County, agreed to a new supplier agreement, which accommodated the customer's preference to move the depalletizing function in-house.

As a result of this new supplier agreement, our West Baton Rouge plant's steady state headcount target was adjusted to 43 full-time positions. In response to this operational change, in early 2021 all three Local Government bodies (Parish Council, School Board, and Sheriff) took action to recommend to the BCI that the terms of the ITE Contract be amended.

We respectfully request that the BCI agree to amend the terms of our Industrial Tax Exemption Contract by altering Exhibit A, Section 4.02 to adjust the Required Annual Jobs from 55 to 43 for all remaining project years, maintaining the same exemption percentage of 80%, and a 10-year term (in the form of two five-year terms). Notably our payroll commitment of \$2,402,000 will remain unchanged despite the reduction in jobs.

STATE OF LOUISIANA
Commerce and Industry Board
 Wednesday, August 24, 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
20180076-ITE	Kerotest Manufacturing Corp.	Avoyelles	\$6,335,316	\$59,213	2019	170	\$317,445	***	***	NR	DB	NR	NR	8/23/2020	Not Received
20180076-ITE	Kerotest Manufacturing Corp.	Avoyelles	\$6,335,316	\$59,213	2020	177	\$465,586	***	***	NR	DB	NR	NR	4/30/2021	Not Received
20180120-ITE	Reliant Technologies Incorporated	West Baton Rouge	\$999,882	\$17,228	2019	3	\$100,000	1	\$17,687	DB	NR	NR	N/A	9/28/2020	7/20/2021
20180120-ITE	Reliant Technologies Incorporated	West Baton Rouge	\$999,882	\$17,228	2020	3	\$100,000	0	\$56,001	DB	NR	NR	N/A	4/30/2021	7/21/2021
20180120-A-ITE	Reliant Technologies Incorporated	West Baton Rouge	\$630,939	\$10,677	2020	3	\$100,000	0	\$56,001	DB	NR	NR	N/A	4/30/2021	7/21/2021

TOTALS 5

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, August 24, 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
20190003-A-ITE	C & C Marine and Repair, LLC	Plaquemines	\$5,757,156	\$47,427	\$11,857	2020	26	\$575,000	19	\$775,868	N/A*	DB	NR	N/A		
20170188-ITE	Community Coffee Company, L.L.C.	West Baton Rouge	\$2,154,770	\$37,128	\$9,282	2020	484	\$31,050,000	458	\$37,841,427	DB	NR	NR	N/A		
20170588-ITE	Dependable Glass Works	St. Tammany	\$538,603	\$8,363	\$2,091	2019	4	\$120,000	6	\$133,529	DB	DB	DB	DB	8/23/2020	8/12/2021
20170588-ITE	Dependable Glass Works	St. Tammany	\$538,603	\$8,363	\$2,091	2020	4	\$120,000	4	\$140,943	DB	DB	DB	DB	4/30/2021	8/12/2021
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		
20170492-ITE	Louisiana Sugar Cane Cooperative, Inc.	St. Martin	\$6,770,690	\$77,657	\$19,414	2019	20	\$1,650,000	20	\$1,334,393	TNA	NR	TNA	N/A	8/23/2020	7/28/2021
20170492-ITE	Louisiana Sugar Cane Cooperative, Inc.	St. Martin	\$6,770,690	\$77,657	\$19,414	2020	20	\$1,650,000	19	\$1,229,799	TNA	NR	TNA	N/A	4/30/2021	7/28/2021
20170492-A-ITE	Louisiana Sugar Cane Cooperative, Inc.	St. Martin	\$1,545,039	\$17,960	\$4,490	2020	6	\$222,850	0	\$0	TNA	NR	TNA	N/A	4/30/2021	2/8/2022
20170087-ITE	Mechanical Equipment Company, Inc.	St. Tammany	\$299,250	\$6,661	\$1,665	2019	10	\$320,000	28	\$422,204	DB	DB	DB	N/A	8/23/2020	7/2/2021
20170087-ITE	Mechanical Equipment Company, Inc.	St. Tammany	\$299,250	\$6,661	\$1,665	2020	10	\$320,000	38	\$1,347,320	DB	DB	DB	N/A	4/30/2021	7/2/2021
TOTALS						12										

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