STATE OF LOUISIANA BOARD OF COMMERCE & INDUSTRY NOTICE & AGENDA

LASALLE BUILDING 617 North 3rd Street, LaBelle Room, Baton Rouge, LA Wednesday, August 27, 2025 9:30 a.m.

AGENDA

- 1. Call to Order Jerald Jones, Chairman
- 2. Roll Call Deborah Simmons, Administrative Assistant
- 3. Approval of Minutes from June 25, 2025 meeting
- 4. Quality Jobs Program Michaela Adegbe
 - **5 NEW Applications**

\$16,087,032,953 in investments 959 new permanent jobs 6,970 construction jobs

- 2 Renewal Applications
- 1 Full Transfer of Ownership to New Company
- 5. Restoration Tax Abatement Program Travis Rosenberg
 - **6 NEW Applications**

\$5,028,629 in investments 5 new permanent jobs 67 construction jobs

- 1 Renewal Application
- 6. Enterprise Zone Program Joyce Metoyer
 - **6 NEW Applications**

\$759,658,840 in investments 222 new permanent jobs 617 construction jobs

- 9 Contract Terminations
- 2 Special Requests
- 7. Industrial Tax Exemption Kristin Johnson/Hud Usie
 - 18 New 2018 Rules Applications

\$502,231,839 in investments 11 new permanent jobs 2,719 construction jobs

10 NEW 2024 Emergency Rules Applications

\$319,791,628 in investments

- 14 NEW 2025 Rules Project Applications
 - \$366,819,695 in investments
- 5 Pre-EO Renewal Applications
- 1 2018 Rules Renewal Application
- 1 Change in Location Only
- **3 Contract Transfers**
- **4 Partial Contract Transfers**
- **3 Contract Cancellations**
- 98 "Opt Out" Jobs, Payroll & Compliance Amendments
- **2 Special Requests**
- 18 Other Business
- 19 Secretary Remarks Secretary Susan Bourgeois
- 20 Adjourn

If you are disabled and require special accommodations, please contact Deborah Simmons at (225)-342-5398 to request the necessary accommodations

REQUEST(S) FOR DETAILED BOARD PACKET

To readily access the detailed board packet, please click <u>LEDBoardPacketRequest@la.gov</u>.

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.

Commerce and Industry Board

Wednesday, August 27, 2025

Quality Jobs Applications

Board Meeting - Application Summary

			ESTIMATED							
						TEI	TEN YEAR NEW CONSTRUCTION			
APPLICATION NUMBER	COMPANY	PARISH	INVESTMENT	SALES AND USE TAX OR PROJECT FACILITY EXPENSE REBATE	TEN YEAR PAYROLL REBATE	JOBS	SALARIES	JOBS	SALARIES	
20240100-QJ	Agile Cold New Orleans LLC	St. Tammany	\$43,532,953	\$698,694	\$2,331,516	82	\$38,858,607	40	\$6,600,000	
20230322-QJ	Arg Solutions (Red River), LLC	Red River	\$120,000,000		\$1,490,202	31	\$24,836,699	30	\$1,350,000	
20230174-QJ	Cameron International Corporation	Caddo	\$18,500,000		. , ,	596	\$359,607,220	0	\$0	
20230022-QJ	Module X Solutions, LLC	Caddo	\$5,000,000	\$75,000	\$3,017,778	100	\$50,296,297	0	\$0	
20250182-QJ	Woodside Energy USA Services Inc.	Calcasieu	\$15,900,000,000	\$119,250,000	\$13,314,901	150	\$221,915,023	6,900	\$2,000,000,000	
TOTALS		5	\$16,087,032,953	\$121,263,144	\$41,730,830	959	\$695,513,846	6,970	\$2,007,950,000	

Commerce and Industry Board

Wednesday, August 27, 2025

Quality Jobs Renewals

Board Meeting - Renewal Summary

APPLICATION		
NUMBER	COMPANY	PARISH
		•
20200252-QJ	Louisiana Sugar Refining, LLC	St. James
20200274-QJ	Stewart Enterprises	Jefferson
TOTALS		2

Commerce and Industry Board

Wednesday, August 27, 2025

Quality Jobs Special Requests

Board Meeting - Special Request Summary

FULL TRANSFER OF OWNERSHIP TO NEW COMPANY

PROJECT ID	CURRENT COMPANY	NEW COMPANY	PARISH	
20140785-QJ	General Dynamics Information Technology, Inc.*	General Dynamics Information Technology, Inc.	Bossier	

^{*}CSRA, LLC previously filed a Change of Name Only that was previously Board approved. This Transfer of Ownership is to have the contract under the correct ownership.

Board of Commerce and Industry

Wednesday, August 27, 2025

RESTORATION TAX ABATEMENT PROGRAM Board Meeting - Application Summary

			ESTIMATED					
				FIRST YEAR	NEV	V PERMANENT	CO	NSTRUCTION
APPLICATION				TAX				
NUMBER	COMPANY	PARISH	INVESTMENT	EXEMPTION	JOBS	SALARIES	JOBS	SALARIES
								_
20200242-RTA	219 N Peters, LLC	Orleans	\$2,755,520	\$55,386	1	\$40,000	45	\$1,776,520
20230284-RTA	Atelier Camelback, LLC	Orleans	\$688,979	\$14,469	4	\$765,000	1	\$100,000
20180489-A-RTA	Liberty Street Cottages, LLC	Orleans	\$49,833	\$1,129	0	\$0	1	\$23,333
20180489-RTA	Liberty Street Cottages, LLC	Orleans	\$133,667	\$3,029	0	\$0	2	\$46,667
20240285-RTA	MCM Development LLC	Orleans	\$1,290,630	\$25,940	0	\$0	15	\$239,000
20240532-RTA	Meade LLC	East Baton Rouge	\$110,000	\$1,932	0	\$0	3	\$90,000
TOTALS		6	\$5,028,629	\$101,885	5	\$ 805,000	67	\$2,275,520

Commerce and Industry Board Wednesday, August 27, 2025

Restoration Tax Abatement Renewals

Board Meeting -	Renewal	Summary
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APPLICATION		
NUMBER	COMPANY	PARISH
20170233-RTA	Brentwood Acquisition - Shreveport, Inc.	Caddo
TOTAL	1	

Commerce and Industry Board Wednesday August 27, 2025

Enterprise Zone Applications

Board Meeting - Application Summary

			Estimated							
				Constru						struction
Application							New			
Number	Company	Parish	Investment	State	Local	ITC	Jobs	5 Yr. Salaries	Jobs	Salaries
20210096-EZ	ASH Industries, Inc.	Lafayette	\$4,120,000	\$0	\$0	\$61,800	7	\$1,177,970	10	\$420,000
20210466-EZ	BWC Terminal Holdings, LLC	Jefferson	\$25,877,246	\$0	\$0	\$388,158	11	\$2,760,000	55	\$3,500,000
20200374-EZ	La Hermana Mayor, LLC	E. B. R.	\$77,439,700	\$0	\$0	\$77,439,700	11	\$1,712,000	352	\$19,410,567
20220335-EZ	Red Stick Armature Works, Inc	West Feliciana	\$3,301,678	\$93,230	\$0	\$0	20	\$1,005,000	0	\$0
20220526-EZ	Sports South, LLC	Caddo	\$13,520,216	\$347,225	\$0	\$0	168	\$28,931,001	0	\$0
20150259-EZ	Shell Chemical, LP	St. Charles	\$635,400,000	\$0	\$0	\$5,808,600	5	\$2,300,000	200	\$10,700,000
Total		6	\$759,658,840	\$440,455	\$0	\$83,698,258	222	\$37,885,971	617	\$34,030,567

Enterprise Zone Program

C & I Board Meeting
August 27, 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
20190201-EZ	Allen Health Care Partners, LLC	Allen	5/1/2021 - 4/30/2024	04/30/2024
20180269-EZ	Baker Hughes Oilfield Operations	Lafayette	7/1/2021 - 1/1/2024	01/01/2024
20151318-EZ	Cajun Industries, LLC	E. B. R.	04/13/2021-04/12/2026	04/12/2024
20160627-EZ	Cajun Industries, LLC	W. B. R.	04/13/2021-04/12/2026	10/13/2023
20200046-EZ	Louisiana Sugar Cane Cooperative, Inc.	St. Martin	7/1/2020 - 1/1/2023	01/01/2023
20200293-EZ	Ochsner LSU Health System	Caddo	07/30/2020-07/29/2025	07/29/2023
20210274-EZ	Phillips 66 Company	Calcasieu	6/1/2021 - 12/31/2023	12/31/2023
20190119-EZ	Raeford Farms of Louisiana, LLC	Lincoln	06/13/2020-06/12/2025	06/12/2023
20200010-EZ	Weyerhaeuser NR Company	Livingston	11/1/2020 - 1/1/2024	01/01/2024

CHANGE IN OWNER/AFFILIATES

The following requests a change in owners on the referenced <u>active</u> contracts:

Contract Number	Company Name	New Affiliates & Owners	Parish
20210185	Clover Hospitality, LLC	Jiten Zaveri, Gautamkumar Patel, Hiren Zaveri	Calcasieu
20210190	Opulence Krishna Hospitality, LLC	Jiten Zaveri Hiren Patel	Calcasieu

BOARD OF COMMERCE AND INDUSTRY – SPECIAL REQUEST

La Hermana Mayor, LLC – Enterprise Zone Project ID: 20200374-EZ (East Baton Rouge Parish)

La Hermana Mayor, LLC (the "Company") has substantially completed the renovation of the Rivermark Centre (formerly known as the Chase South Tower) located at 451 Florida Street, Baton Rouge, LA 70801 (the "Project"). An advance notification for the Project was filed with the Louisiana Department of Economic Development ("LED") on January 28, 2021, which advance notification provided for a Project Start Date of February 15, 2021 and a Project End Date of January 31, 2022. Due to various construction issues (including those related to the COVID-19 Pandemic, supply chain issues, labor shortages, and inflationary pressures), the Project End Date was extended from time to time via approved Project Extension Requests. The effective Project End Date was August 15, 2023 – more than 2 ½ years after the Project Start Date. Due to the aforementioned construction issues, the Company hereby requests the Board of Commerce and Industry (the "Board") to consider an extension of two years to comply with the job creation requirements of the Enterprise Zone Program in accordance with the provisions below.

Statute:

La R.S. 51:1787. Enterprise Zone Incentives

- B. The Board may enter into contracts . . . provided that:
- (5) (a) Except as provided in Subparagraph (b) of this Paragraph, the business creates either:
 - (i) A minimum of the lesser of five net new permanent jobs to be in place within the first two years of the contract period, as determined by the company's average annual employment reported under the Louisiana Employment Security Law.
 - (ii) The number of net new jobs equal to a minimum of ten percent of the existing employees, minimum of one, within the first year of the contract period, as determined by the company's average annual employment reported under the Louisiana Employment Security Law.
- (b) For purposes of Subparagraph (a) of this Paragraph, the methodology for determining a company's average annual employment shall be established by department rule.
- (c) A business which has an estimated construction period for its building greater than two years may, for good cause shown, obtain an extension of not more than two years to comply with the requirements of Subparagraph (a) of this Paragraph.

Rule:

Chapter 7. Enterprise Zone Program

§702. Eligibility Criteria and Available Incentives

A. Eligibility

- 1. This program is available to a Louisiana business that will:
- a. create jobs. Create permanent full-time net new jobs that are at least equal to the lesser of:
 - i. five jobs, created within the first two years of the contract period; or
 - ii. the number of jobs equal to a minimum of 10 percent of the employees employed throughout the United States by the business and its affiliates, a minimum of one, created within the first year of the contract period;
- b. for good cause shown, the board may grant an extension of not more than two years to comply with the above job creation requirements;

* * *

We appreciate the Board's time and consideration.

Best,

La Hermana Mayor, LLC

Milford Wampold, III

Manager

Commerce and Industry Board

Wednesday, August 27, 2025

Industrial Tax Exemption (2018 Rules) Applications

Board Meeting - 2018 Rules Application Summary

				AD VALOREM (80% TAX RELIEF)	AD VALOREM (20% TAXES COLLECTED)	NEW	PERMANENT	CONS	STRUCTION		
APPLICATION				EXEMPTION	EXEMPTION						
NUMBER	COMPANY	PARISH	INVESTMENT	(ESTIMATE)	(ESTIMATE)	JOBS	SALARIES	JOBS	SALARIES	NAICS	LATE
								•			
20240044-ITE	International Mezzo Technologies, Inc.	East Baton Rouge	\$216,368	\$3,040	\$760	1	\$50,000	0	\$0	332410	
20230162-ITE	Plastipak Packaging, Inc.	Rapides	\$3,427,559	\$56,954	\$14,239	2	\$83,000	0	\$0	326199	
20230309-A-ITE	Steel Forgings, Inc.	Caddo	\$546,757	\$10,228	\$2,557	0	\$0	0	\$0	332996	
20220428-ITE	Stolthaven New Orleans LLC	Plaquemines	\$16,599,598	\$141,429	\$35,357	1	\$25,500	378	\$6,358,740	325180	
20220344-A-ITE	Syngenta Crop Protection LLC	Iberville	\$3,475,065	\$49,353	\$12,338	3	\$370,000	100	\$4,000,000	325320	**
20190391-A-ITE	The Folger Coffee Company	Orleans	\$998,906	\$15,821	\$3,955	0	\$0	0	\$0	311920	
20190391-B-ITE	The Folger Coffee Company	Orleans	\$5,478,857	\$86,779	\$21,695	0	\$0	0	\$0	311920	
20190391-C-ITE	The Folger Coffee Company	Orleans	\$1,172,248	\$18,567	\$4,642	0	\$0	0	\$0	311920	
20190391-D-ITE	The Folger Coffee Company	Orleans	\$3,756,791	\$59,503	\$14,876	0	\$0	0	\$0	311920	
20190392-A-ITE	The Folger Coffee Company	Orleans	\$5,766,602	\$91,336	\$22,834	0	\$0	0	\$0	311920	
20190392-B-ITE	The Folger Coffee Company	Orleans	\$50,603,662	\$801,501	\$200,375	0	\$0	0	\$0	311920	
20190392-C-ITE	The Folger Coffee Company	Orleans	\$17,121,880	\$271,190	\$67,798	0	\$0	0	\$0	311920	
20190392-D-ITE	The Folger Coffee Company	Orleans	\$17,524,136	\$277,561	\$69,390	0	\$0	0	\$0	311920	
20190392-E-ITE	The Folger Coffee Company	Orleans	\$606,410	\$9,605	\$2,401	0	\$0	0	\$0	311920	
20230486-ITE	W.R. Grace & Co.	St. Charles	\$15,190,000	\$186,655	\$46,664	1	\$70,000	96	\$2,878,560	325998	
20230485-ITE	W.R. Grace & CoConn	East Baton Rouge	\$31,241,000	\$354,584	\$88,646	1	\$70,000	385	\$11,543,760	325998	
20240003-ITE	W.R. Grace & CoConn	Calcasieu	\$149,656,000	\$1,729,425	\$432,356	1	\$70,000	453	\$41,154,960	325998	
20240023-ITE	W.R. Grace & CoConn	Calcasieu	\$178,850,000	\$2,066,791	\$516,698	1	\$75,000	1,307	\$65,392,200	325998	
TOTALS		18	\$502,231,839	\$6,230,322	\$1,557,580	11	\$813,500	2,719	\$131,328,220		

** §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.

Commerce and Industry Board

Wednesday, August 27, 2025

Industrial Tax Exemption (2024 Emergency Rules) Applications

Board Meeting - 2024 Emergency Rules Application Summary

				AD VALOREM (80% TAX RELIEF)	AD VALOREM (20% TAXES COLLECTED)	
				FIRST YEAR OF	FIRST YEAR OF	
APPLICATION				EXEMPTION	EXEMPTION	
NUMBER	COMPANY	PARISH	INVESTMENT	(ESTIMATE)	(ESTIMATE)	NAICS
20240072-ITE	Bollinger Quick Repair LLC	Jefferson	\$336,867	\$6,619	\$1,655	336611
20240256-ITE	Custom Metal Works Inc	East Baton Rouge	\$550,000	\$10,455	\$2,614	332900
20240528-ITE	LACC LLC US	Calcasieu	\$61,622,000	\$1,059,005	\$264,751	325110
20240515-ITE	Lotte Chemical Louisiana LLC	Calcasieu	\$10,383,669	\$178,449	\$44,612	325199
20240330-ITE	Martco L.L.C.	Allen	\$607,196	\$10,649	\$2,662	321219
20240175-A-ITE	Metal Fab Guys, L.L.C.	Livingston	\$1,558,546	\$23,974	\$5,994	332999
20240587-ITE	Phillips 66 Company	Calcasieu	\$98,263,000	\$1,851,570	\$462,893	324110
20240296-ITE	Steel Forgings, Inc.	Caddo	\$166,606	\$3,896	\$974	332996
20250088-ITE	Tri-State Industries of Louisiana LLC	Rapides	\$1,395,000	\$27,449	\$6,862	332312
20240196-ITE	Valero Refining-New Orleans, LLC	St. Charles	\$144,908,744	\$2,225,798	\$556,450	324110
TOTALS		10	\$319,791,628	\$5,397,864	\$1,349,466	

Commerce and Industry Board

Wednesday, August 27, 2025

Industrial Tax Exemption (2025 Rules) Project Applications

Board Meeting - 2025 Rules Project Application Summary

PROJECT APPLICATION				AD VALOREM (80% TAX RELIEF) FIRST YEAR OF EXEMPTION	AD VALOREM (20% TAXES COLLECTED) FIRST YEAR OF EXEMPTION	LOCAL ITEP COMMITTEE (LIC)	
NUMBER	COMPANY	PARISH	INVESTMENT	(ESTIMATE)	(ESTIMATE)	DECISION	NAICS
20250243-ITE 20250131-ITE	Advanced Biomedics, LLC Cabot Corporation	East Baton Rouge St. Mary	\$16,205,255 \$10,082,030	\$312,023 \$162,875			325411 325180
20250318-ITE	Global Vessel & Tank Holdco, Inc.	Iberia	\$5,445,880	\$66,282	\$16,571	RE	332900
20250127-ITE	Hood Container of Louisiana, LLC	West Feliciana	\$13,765,715	\$169,793	\$42,448	DA	322121
20250504-ITE	International Paper Company	De Soto	\$147,338,339	\$2,480,588	\$620,147	NR	322210
20250509-ITE	International Paper Company	De Soto	\$62,715,317	\$1,055,875	\$263,969	NR	322210
20250133-ITE	John H. Carter Company, Inc.	Ascension	\$70,000,000	\$1,145,550	\$286,388	RE	332912
20250134-ITE	John H. Carter Company, Inc.	Ascension	\$12,000,000	\$196,398	\$49,100	RE	332912
20250175-ITE	Morton Salt, Inc.	Iberia	\$650,000	\$7,648	\$1,912	NR	325998
20250271-ITE	Packaging Corporation of America	Beauregard	\$7,543,000	\$112,240	\$28,060	DA	322130
20250272-ITE	Packaging Corporation of America	Beauregard	\$10,450,000	\$155,496	\$38,874	DA	322130
20250282-ITE	St. Mary Sugar Cooperative, Inc.	St. Mary	\$2,730,000	\$60,557	\$15,139	DA	311314
20250152-ITE	Superior Steel, LLC	Livingston	\$1,000,000	\$14,325	\$3,581	DA	332312
20250199-ITE	Third Crop LLC dba Falcon Rice Mill	Acadia	\$6,894,159	\$87,528	\$21,882	RE	311212
TOTALS	1	4	\$366,819,695	\$6,027,178	\$1,506,795		

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				

Commerce and Industry Board

Wednesday, August 27, 2025

Industrial Tax Exemption (Pre-EO) Renewals

Board Meeting - Pre-EO Renewal Summary

					NUMBER OF	F FULL TIME	
				AD VALOREM	EMPLO	OYEES	
				(TAX RELIEF)	(AS REPORTED	BY COMPANY)	
				FIRST YEAR OF			
				RENEWAL WITH			
APPLICATION				DEPRECIATION	FIRST YEAR OF		
NUMBER	COMPANY	PARISH	INVESTMENT	(ESTIMATE)	EXEMPTION	CURRENT	NAICS
20161519-ITE	Entergy New Orleans, LLC - Michoud	Orleans	\$190,121,175	\$2,747,803	0	15	221112
20141609-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$28,194,473	\$385,418	1699	960 *	324110
20141610-B-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$418,581	\$5,722	0	0 *	324110
20152023-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$18,285,239	\$249,959	0	0 *	324110
20161549-ITE	Methanex USA LLC	Ascension	\$20,665,414	\$230,631	165	239	325199
TOTALS		5	\$257,684,882	\$3,619,533	1,864	1,214	

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

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.

^{**§505.} Miscellaneous Capital Additions

Commerce and Industry Board

Wednesday, August 27, 2025

Industrial Tax Exemption Renewals (2018 Rules)

Board Meeting - 2018 Rules Renewal Summary

				AD VALOREM (TAX RELIEF)	EMPL	F FULL TIME OYEES BY COMPANY)	ANNUAL COMPLIANCE (SUMMARY OF INITIAL TERM))		
				FIRST YEAR OF RENEWAL WITH							
APPLICATION				DEPRECIATION	FIRST YEAR OF		REPORTING	REPORTING	REPORTING	REPORTING	
NUMBER	COMPANY	PARISH	INVESTMENT	(ESTIMATE)	EXEMPTION	CURRENT	YEAR 1	YEAR 2	YEAR 3	YEAR 4	NAICS
20190412-ITE	Howell Foundry, LLC	West Feliciana	\$232,122	\$1,671	10	22	NC	СР	СР	СР	331513
TOTALS	1		\$232,122	\$1,671	10	22					

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)	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 LOCATION ONLY

The following requests a CHANGE IN LOCATION ONLY on the referenced <u>active</u> contracts:

COMPANY NAME	PREVIOUS LOCATION	PARISH(ES)
CONTRACT NUMBER(S)	NEW LOCATION	,
Delta Biofuel, LLC Contract(s): 20210262	Patoutville Rd., NE of M.A. Patout Ent. Sugar Mill, (29°54'33.3"N 91°43'16.9"W) Jeanerette, LA 70544	Iberia
	2702 J Patout Burns Rd. Jeanerette, LA 70544	Iberia

TRANSFER OF TAX EXEMPTION CONTRACT

The following companies request a TRANSFER OF TAX EXEMPTION CONTRACT on the referenced $\frac{\text{active}}{\text{contracts:}}$

FORMER OWNER	NEW OWNER	PARISH
Gulf Craft, LLC Contract(s): 20161220, 20161511, and 20161511-A	Saronic Technologies Inc.	St. Mary

PARTIAL TRANSFER OF TAX EXEMPTION CONTRACT

The following companies request PARTIAL TRANSFER OF OWNERSHIP on the referenced <u>active</u> contracts:

FORMER OWNER	NEW OWNER	PARISH(ES)
Epic Piping, LLC Contract: 20150189	Epic Piping, LLC Retains: \$4,810,134	Livingston
	FNLR Pipe Dream LLC Receives: \$35,060,561	Livingston
Epic Piping, LLC Contract: 20150189-A	Epic Piping, LLC Retains: \$2,256,654	Livingston
	FNLR Pipe Dream LLC Receives: \$283,372	Livingston
Epic Piping, LLC Contract: 20161510	Epic Piping, LLC Retains: \$194,498	Livingston
	FNLR Pipe Dream LLC Receives: \$70,928	Livingston
Epic Piping, LLC Contract: 20161510-A	Epic Piping, LLC Retains: \$808,198	Livingston
	FNLR Pipe Dream LLC Receives: \$1,155,670	Livingston

CANCELLATION OF CONTRACT

Staff requests cancellation of the following contracts:

COMPANY NAME CONTRACT NUMBER(S)	REASON FOR CANCELLATION	PARISH
AIRE Louisiana, LLC Contract(s): 20200538	Company requests cancellation	St. Landry
Begneaud Manufacturing Inc. Contract(s): 20160618	LED requests cancellation upon notification from the Assessor's Office of sale to new owners.	Lafayette
Big Lake Fuels LLC Contract(s): 20131178	Company requests cancellation	Calcasieu

"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)
ADDP Property LLC
Contract(s): 20190444
ASH Industries, Inc.
Contract(s): 20190019, 20200051, 20210037, 20220056, 20220056-A, and 20220056-B
ASH Investments, LLC
Contract(s): 20220358
Air Products and Chemicals, Inc.
Contract(s): 20170493 and 20220395
Allen's Electric Motor Service, Inc.
Contract(s): 20200450 and 20220031
Alliance Compressors LLC
Contract(s): 20161893, 20170616, 20180501, 20180503, and 20210507
BASF Corporation
Contract(s): 20170548 and 20170550
Bayou Galion Solar Project, LLC
Contract(s): 20210138
Best Stop Cajun Food, LLC
Contract(s): 20200045
Bienville Lumber Company, LLC
Contract(s): 20220302 and 20220302-A
Blue Point Number One, LLC
Contract(s): 20220290
CF Industries Clean Energy, LLC
Contract(s): 20200433

"Opt Out" Exhibit A Amendment (Continued)

COMPANY NAME
CONTRACT NUMBER(S)

CONTRACT NOWIBER(3)

CF Industries Nitrogen, LLC

Contract(s): 20190355, 20190355-A, 20210575, 20230310, and 20230392

CSP DeRidder, LLC Contract(s): 20210399

Cabot Corporation
Contract(s): 20200327

CapChem Technology USA Inc.

Contract(s): 20230359
Coastal Chemical Co., LLC
Contract(s): 20210492
E.I. Williams Industries, LLC

Contract(s): 20200004

Equilon Enterprises LLC (dba SOPUS)
Contract(s): 20220169 and 20220170
Formosa Plastics Corporation, Louisiana

Contract(s): 20190225
Foster Poultry Farms, LLC

Contract(s): 20170088 and 20210539

Glaz-Tech Industries Inc. Contract(s): 20190204

GMel, LLC

Contract(s): 20190256
Howell Foundry, LLC

Contract(s): 20190412, 20220131, and 20230205

Hunt Forest Products, L.L.C. Contract(s): 20180045 Jackson Hardwood, LLC Contract(s): 20190173 LaSalle Bioenergy LLC

Contract(s): 20170239, 20190147, 20200348, 20210113, and 20210114

LaSalle Lumber Company, LLC

Contract(s): 20180087, 20180087-A, and 20180087-B

Linde Inc.

Contract(s): 20220002 and 20220175

Magnolia Power LLC Contract(s): 20220115

Manufacturing Properties, LLC

Contract(s): 20220367
MKS Plastics, LLC

Contract(s): 20230075 and 20230075-A

Mezco Fabrication, LLC Contract(s): 20220546

"Opt Out" Exhibit A Amendment (Continued)

COMPANY NAME

CONTRACT NUMBER(S)

Morehouse Bioenergy LLC

Contract(s): 20190416, 20210112, and 20210241

Noble Plastics, L.L.C. Contract(s): 20220128 Pratt (Delta Container), Inc.

Contract(s): 20190323

Processors, LLC

Contract(s): 20200490

Prolec GE USA LLC Contract(s): 20220484

REG Geismar, LLC Contract(s): 20200068

Reliable EDM, LLC

Contract(s): 20200449 and 20220026
Savoie's Sausage and Food Products, Inc.

Contract(s): 20190367
Shell Chemical LP
Contract(s): 20220083

Sommer Brothers Enterprise, LLC

Contract(s): 20200442

Southside Machine Works, Inc.

Contract(s): 20180158
TSRC Specialty Materials, LLC

Contract(s): 20220512
Ternium USA, Inc.

Contract(s): 20180460 and 20210264

The Procter & Gamble Manufacturing Company

Contract(s): 20190515, 20210324, 20220075, and 20220075-A

Ucore North America, LLC Contract(s): 20230078

WestRock CP LLC

Contract(s): 20170067, 20170067-A, 20170067-B, 20170067-H, 20170067-I, 20170067-J, 20170067-K,

20170067-L, and 20170067-M

Weyerhaeuser NR Company

Contract(s): 20200065, 20200065-A, 20200065-B, 20220452 and 20220452-A

SPECIAL REQUESTS

Qemetica US Silica LLC (Contract #20130960-A-ITE)

Qemetica US Silica LLC requests the consideration of the below Full Transfer of Ownership of contract #20130960-A from PPG Industries, Inc. The transfer request was received 7/2/25 with a reported effective date of transfer of 11/25/2024, which is beyond the 3-month time period allowed per ITEP rule.

TRANSFER OF TAX EXEMPTION CONTRACT

The following companies request a TRANSFER OF TAX EXEMPTION CONTRACT on the referenced <u>active</u> contracts:

FORMER OWNER	NEW OWNER	PARISH
PPG Industries, Inc. Contract(s): 20130960-A	Qemetica US Silica LLC	Calcasieu

§535. Sale or Transfer of Exempted Manufacturing Establishment

A. In the event an applicant should sell or otherwise dispose of property covered by a contract of exemption, the purchaser of the said plant or property may, within three months of the date of such act of sale, apply to the board for a transfer of the contract. A fee of \$250 shall be filed with a request to transfer the contract. The board shall consider all such applications for transfer of contracts of exemption strictly on the merits of the application for such transfer. No such transfer shall in any way impair or amend any of the provisions of the contract so transferred other than to change the name of the contracting applicant. Failure to request or apply for a transfer within the stipulated time period shall constitute a violation of the contract.

§531. Violation of Rules or Documents; Final Inspection

C. If the board determines that there has been a violation of the terms of the contract or the rules, that the property exempted by the contract is not eligible because it is not used in a manufacturing process, or that the facility has not commenced or has ceased manufacturing operations, the board may terminate or otherwise modify the contract.

SPECIAL REQUESTS (Continued)

• Skyfall Biologicals, LLC (Contract #20210383-ITE):

Skyfall Biologicals, LLC is requesting to amend their existing Exhibit A agreement for Contract #20210383-ITE to amend Sections 4.02(D) and Section 6.01(B)(1) to read "three" instead of "two" years, to extend the commencement of operations and the grace period to be fully operational by June 30, 2025 and adjust the Project Years accordingly.

<u>From the Company:</u> "Skyfall Biologicals, LLC began pursuing its project and ITEP participation by filing its Application with a start date of 11/1/2021 with an anticipated completion date of 7/1/2022. At this time, the company did not expect a significant delay in the initial construction of their facility due to the COVID-19 pandemic, global supply chain issues, material and labor shortages that continued for several years following.

The company has passed its original planned Commencement of Operations date of July 1, 2022 (Exhibit A Agreement Section 4.02(A)) as well as the end of the 2-year additional grace period provided in this Agreement (Section 6.01(B)(1)) to have commenced Operations, June 30, 2024.

Therefore, please accept this letter as Skyfall Biologicals, LLC 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 grace period to be fully operational by June 30, 2025 and adjusting the Project Years, accordingly.

Skyfall Biologicals, LLC placed a portion of the facility in service 10/1/2024, and the remainder of their facility in service in 4/1/2025. So, this one-year extension should be more than enough to cover the additional time needed. We appreciate your time and consideration on this matter."