

STATE OF LOUISIANA
Board of Commerce and Industry
Industrial Tax Exemption Applications (2024 Emergency Rules)
APPROVED on Wednesday, October 22, 2025

APPLICATION NUMBER	COMPANY	PARISH
20240148-A-ITE	Coca-Cola Bottling Company United Gulf Coast, LLC	Jefferson
20240163-ITE	Martco L.L.C.	Allen
20240334-ITE	Morton Salt, Inc.	Iberia

Industrial Tax Exemption Program Application - (2024 Emergency Rules)

** Any changes made to the information provided after the initial submission of this Application, whether requested by the Company or by LED, may result in a delay in Application processing time and/or Board of Commerce & Industry consideration. **

Project ID: 20240148-A-ITE

Date Received: 7/22/2025

PROJECT INFORMATION	
Company:	Coca-Cola Bottling Company United Gulf Coast, LLC
Project Name:	2024 Project
Project Location:	5601 Citrus Blvd , Harahan, LA, 70123
Parish:	Jefferson
City Limits?:	--

COMPANY INFORMATION	
Product Manufactured:	This facility produces a diversified portfolio of sparkling beverages, waters, teas, sports drinks and energy drinks. The drink options also come in a variety of portion sizes and packages.
Manufacturing Process/Activities:	This facility has multiple hot and cold fill lines to produce a diversified portfolio of sparkling beverages, waters, teas, sports drinks and energy drinks. Empty containers of various sizes and packaging are run through the fill lines to bottle the applicable liquid. After the product is bottled and sealed it is then packaged in various sized packaging, according to customer demand, then prepared for shipping / delivery.

GAMING	
Has the applicant or any affiliates received, applied for, or considered applying for a license to conduct gaming activities?	☐ Yes ☒ No
If yes, please give a detailed explanation including the name of the entity receiving or applying for the license, the relationship to the business if an affiliate, the location and the type of gaming activities:	

PROJECT DETAILS

NAICS: 312111
Project Type: Addition
Project Start Date (beginning of construction and/or installation): 1/1/2025
Project End Date (ending of construction and/or installation): 7/31/2025
Anticipated date for the commencement of operations of this project: 7/31/2025
Project Description:

The company expanded the facility's storage and warehousing capabilities, to allow for the production of more products onsite. The additional space allows for a new water treatment system used to filter water used in the beverage making process. The project consisted of the construction of 13,800/sqft of additional building space to house a new automated Automatic Storage and Retrieval System (ASRS), that works like a Crane. An automated crane picks up pallets from a loading point in the warehouse and places the pallets in the racking system. This project also required the purchase of 5 new forklifts, additional warehouse racking, and other lifts for moving pallets. The assets completed and capitalized in 2025 included the 13,800 sqft new building, and the new ASRS System.

Will any portion of this project become operational/usable prior to the overall project's completion (i.e. application filled in phases)? ☐ Yes ☒ No

Calendar Years: 2025

ESTIMATED INVESTMENTS

Building & Materials:	\$5,180,579.00
Machinery & Equipment:	\$1,776,431.00
Labor & Engineering:	\$9,224,314.00
Estimated Total Investment Amount:	\$16,181,324.00
Less: Restricted Amount:	\$0
Total Estimated Investments:	\$16,181,324.00

PROPERTY TAX

Millage Rate for this property. Use the millage rate obtained from the parish assessor to calculate the fee. This is usually a whole number (i.e., 115.47 or 92.665. A millage rate is expressed in 1/1000ths of a dollar (known as one mill). Convert the whole number millage rate by dividing by 1000 to a decimal number (i.e., the whole numbers converted to 1/1000ths would be .1154 or .0927 when rounded to four digits.) 0.1260

Note: [Proof of Millage/Location form](#) must be completed by the parish assessor and uploaded to the attachments of this application.

Total Property Taxes paid (most recent year for this site): 393686.00

BUSINESS LEGAL STRUCTURE

Is this company an LLC?

☒ Yes ☐ No

If an LLC members or pass through entity, list below the names and the LA Dept. of Revenue tax identification number or social security number for all.

LLC Members

Legal Name

Coca-Cola Bottling United, Inc.

ESTIMATED BENEFIT

Investment Amount:	\$16,181,324.00
x Assessment Percentage:	0.15
x Millage Rate:	0.1260
= Annual Exemption @ 80%	\$244,661.62
Annual Exemption * 5 years at 80%	\$1,223,308.09
+ Annual Exemption * 5 years at 80%	\$1,223,308.09
=Estimated Ten Year Property Tax Exemption	\$2,446,616.18

FEE CALCULATION

Estimated Ten Year Property Tax Exemption :	\$2,446,616.18
x Rate	0.005
= Assessed Fee (\$500.00 Minimum—\$15000.00 Maximum)	\$12,233.08
Amount Paid:	\$12,233.08
Amount Due:	\$0.00

ATTACHMENTS

Document Type	Document Name	Date
Proof of Millage	POM Signed.pdf	7/16/2025
Breakdown of Purchases	ITEBreakdownofPurchases A Phase.xlsx	7/21/2025
Notarized Affidavit	Notarized Affidavit Signed.pdf	7/21/2025
Signed Disclosure Authorization	Disclosure Authorization 20240148 A Signed.pdf	8/20/2025

PAYMENTS

Fee Type	Amount Paid	Date Received	Confirmation #	Transaction Type
APPLICATION	\$12,233.08	7/22/2025	O1DF6CV37X	visa_credit
APPLICATION	\$12,233.08	8/20/2025	O1PG6W0TLH	visa_credit

PROJECT CONTACTS

Contact First Name	Contact Last Name	Email Address	Company Name	Mailing Address	Phone Number	Contact Type
Jon	DeWaard	jondewaard@ccbcu.com	Coca-Cola Bottling Co. United Gulf Coast	4600 East Lake Blvd , Birmingham, AL, 35217	(205) 849-3113	Business Signatory
Hafiz	Chandiwala	hchandiwala@ccbcu.com	Coca-Cola Bottling Co. United Gulf Coast	4600 East Lake Blvd , Birmingham, AL, 35217	(205) 849-3113	Business
Jesse	Broderick	jbroderick@sumitcredits.com	Sumit Credits, LLC	PO Box 910 , Watson, LA, 70786	(225) 664-2160	Consultant
Jake	Nickens	jnickens@sumitcredits.com	Sumit Credits, LLC	PO Box 910 , Watson, LA, 70786	(225) 664-2160	Consultant
Robert	Wege	rwege@sumitcredits.com	Sumit Credits, LLC	PO Box 910 , Watson, LA, 70786	(225) 664-2160	Consultant

CONTRACT SIGNATORY

The contract signatory will be used when signing contracts. The contracts will be signed online and will take place after the board approves a form.

Title: CFO

First Name: Eric

Last Name: Steadman

Email Address: ericsteadman@ccbcu.com

CERTIFICATION STATEMENT

☒ I hereby certify that this project meets all Constitutional, statutory and regulatory provisions applicable to this program. I hereby certify that the information provided in this document and additional materials is true and correct and that I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing false public records (R.S. 14:133) and/or forfeiture of any tax benefits approved under this program. I understand that the application and information submitted shall not be returnable to the applicant.

FORM SIGNATURE

I, **JONATHAN ALAN DEWAARD**

, approve the above information.

A handwritten signature in blue ink, appearing to read 'Jonathan Alan Dewaard', is written across the line. The signature is stylized with a large, sweeping 'J' and 'A'.

Industrial Tax Exemption Program Application - (2024 Emergency Rules)

** Any changes made to the information provided after the initial submission of this Application, whether requested by the Company or by LED, may result in a delay in Application processing time and/or Board of Commerce & Industry consideration. **

Project ID: 20240163-ITE

Date Received: 6/30/2025

PROJECT INFORMATION	
Company:	Martco L.L.C.
Project Name:	Mat Edge Trim Saw
Project Location:	192 Pawnee Road , Oakdale, LA, 71463
Parish:	Allen
City Limits?:	--

COMPANY INFORMATION	
Product Manufactured:	Oriented Strand Board Panels
Manufacturing Process/Activities:	Pine logs are delivered and stored in full length segments up to 70 ft. long. These logs are stranded into segments that are 2 1/2" wide, 6" long and .020" thick. These Green Strands are then stored in bins above the rotary dryers from where they are conveyed into Dryers. There are three Rotary Dryers that dry the Strands, heat is provided by two Bark burning units. Emissions at the outlet of the dryers is first cleaned in a Wet Electrostatic Precipitator and then again cleaned in a Regenerative Thermo Oxidizer to meet clean air standards. Dry strands are screened to separate the sizes for different layers of construction in the board forming process. Glue is applied to the Strands and they are then sent to the forming line. The forming heads align the Strands in the proper orientation to achieve the best board construction for strength and durability. Long strands make up the face and back of the board and slightly smaller strands make up the two center, core layers of the board.

GAMING	
Has the applicant or any affiliates received, applied for, or considered applying for a license to conduct gaming activities?	☐ Yes ☒ No
If yes, please give a detailed explanation including the name of the entity receiving or applying for the license, the relationship to the business if an affiliate, the location and the type of gaming activities:	

PROJECT DETAILS

NAICS: 321219
Project Type: Addition
Project Start Date (beginning of construction and/or installation): 4/3/2024
Project End Date (ending of construction and/or installation): 5/30/2025
Anticipated date for the commencement of operations of this project: 6/1/2025
Project Description:

This project will add a foundation for the new equipment, a Mat Trim Saw, a conveyor system to transport panels to and from the mat trim saw, and the requisite spark detection/extinguishing equipment and dust collection/aspiration system that will maintain a safe manufacturing environment.

Will any portion of this project become operational/usable prior to the overall project's completion (i.e. application filled in phases)? ☐ Yes ☒ No

Calendar Years: 2025

ESTIMATED INVESTMENTS

Building & Materials:	\$475,207.00
Machinery & Equipment:	\$1,921,076.00
Labor & Engineering:	\$817,258.00
Estimated Total Investment Amount:	\$3,213,541.00
Less: Restricted Amount:	\$0
Total Estimated Investments:	\$3,213,541.00

PROPERTY TAX

Millage Rate for this property. Use the millage rate obtained from the parish assessor to calculate the fee. This is usually a whole number (i.e., 115.47 or 92.665. A millage rate is expressed in 1/1000ths of a dollar (known as one mill). Convert the whole number millage rate by dividing by 1000 to a decimal number (i.e., the whole numbers converted to 1/1000ths would be .1154 or .0927 when rounded to four digits.) 0.1169

Note: [Proof of Millage/Location form](#) must be completed by the parish assessor and uploaded to the attachments of this application.

Total Property Taxes paid (most recent year for this site): 3108555.00

BUSINESS LEGAL STRUCTURE

Is this company an LLC?

☒ Yes ☐ No

If an LLC members or pass through entity, list below the names and the LA Dept. of Revenue tax identification number or social security number for all.

LLC Members

Legal Name

Martin Sustainable Resources, L.L.C.

ESTIMATED BENEFIT

Investment Amount:	\$3,213,541.00
x Assessment Percentage:	0.15
x Millage Rate:	0.1169
= Annual Exemption @ 80%	\$45,087.27
Annual Exemption * 5 years at 80%	\$225,436.33
+ Annual Exemption * 5 years at 80%	\$225,436.33
=Estimated Ten Year Property Tax Exemption	\$450,872.66

FEE CALCULATION

Estimated Ten Year Property Tax Exemption :	\$450,872.66
x Rate	0.005
= Assessed Fee (\$500.00 Minimum—\$15000.00 Maximum)	\$2,254.36
Amount Paid:	\$2,254.36
Amount Due:	\$0.00

ATTACHMENTS

Document Type	Document Name	Date
Proof of Millage	ProofofMillageLocationVerificationForm.pdf	6/26/2025
Breakdown of Purchases	20240163 Breakdown of Purchases.xlsx	6/26/2025
Notarized Affidavit	20240163-ITE Contract Affidavit.pdf	6/27/2025
Breakdown of Purchases	20240163 Breakdown of Purchases REVISED.xlsx	9/9/2025

PAYMENTS

Fee Type	Amount Paid	Date Received	Confirmation #	Transaction Type
APPLICATION	\$2,254.36	6/30/2025	O19H6YHV7Z	master_credit

PROJECT CONTACTS

Contact First Name	Contact Last Name	Email Address	Company Name	Mailing Address	Phone Number	Contact Type
Roy	Martin III	roy.martin@royomartin.com	Martco L.L.C.	PO Box 1110 , Alexandria, LA, 71309	(318) 448- 0405	Business Signatory
Emily	Bruno	emily.bruno@royomartin.com	Martco L.L.C.	PO Box 1110 , Alexandria, LA, 71309	(318) 483- 3812	Business

CONTRACT SIGNATORY

The contract signatory will be used when signing contracts. The contracts will be signed online and will take place after the board approves a form.

Title: Chairman, CEO, & CFO

First Name: Roy

Last Name: Martin III

Email Address: roy.martin@royomartin.com

CERTIFICATION STATEMENT

☒ I hereby certify that this project meets all Constitutional, statutory and regulatory provisions applicable to this program. I hereby certify that the information provided in this document and additional materials is true and correct and that I am aware that my submission of any false information or omission of any pertinent information resulting in the false representation of a material fact may subject me to civil and/or criminal penalties for filing false public records (R.S. 14:133) and/or forfeiture of any tax benefits approved under this program. I understand that the application and information submitted shall not be returnable to the applicant.

FORM SIGNATURE

I, **Roy O Martin**

, approve the above information.

A large, stylized handwritten signature in blue ink, appearing to read 'ROM', is written across the signature line.

Industrial Tax Exemption Program Application - (2024 Emergency Rules)

** Any changes made to the information provided after the initial submission of this Application, whether requested by the Company or by LED, may result in a delay in Application processing time and/or Board of Commerce & Industry consideration. **

Project ID: 20240334-ITE

Date Received: 8/19/2025

PROJECT INFORMATION	
Company:	Morton Salt, Inc.
Project Name:	Beltline Advancement - 2025
Project Location:	11217 Morton Road , New Iberia, LA, 70562
Parish:	Iberia
City Limits?:	--

COMPANY INFORMATION	
Product Manufactured:	Salt & Salt Products
Manufacturing Process/Activities:	Plant operations consist of mining and sizing of salt and adding any necessary additives for finished products. The manufacturing process begins when the primary crushers break down the salt to no greater than eight inches. The salt is still unusable to customers and is conveyed over a 5/8" screen. The salt passes through our underground screening and is then transported to the surface screenplant where additional crushing, screening, and blending further refines the salt to meet customer requirements. Additives for road salt include ferric chloride, yellow prussiate of soda and soda ash, which prevent caking. The finished product is transported by truck or by barge to distribution centers across the US and internationally.

GAMING	
Has the applicant or any affiliates received, applied for, or considered applying for a license to conduct gaming activities?	☐ Yes ☒ No
If yes, please give a detailed explanation including the name of the entity receiving or applying for the license, the relationship to the business if an affiliate, the location and the type of gaming activities:	

PROJECT DETAILS

NAICS: 325998
Project Type: Addition
Project Start Date (beginning of construction and/or installation): 8/8/2024
Project End Date (ending of construction and/or installation): 6/30/2025
Anticipated date for the commencement of operations of this project: 6/30/2025
Project Description:

Morton Salt plans to extend infrastructure and will advance conveyors approximately 1,700 ft. This project includes materials and equipment required to construct belt line 23i belt structure in order for Morton Salt to continue to manufacture salt products on the north mine advance. There will be installation of one (1) transfer point to begin the third development panel, including additional cable, fiber and power center components to continue the north mine face advancement. This project, which advances the belt lines, is an important critical element in the production of salt at the New Iberia mine. It will allow the mine to continue salt production, keep workers employed, and salt provided to customers in Louisiana as well as throughout the US and internationally.

Will any portion of this project become operational/usable prior to the overall project's completion (i.e. application filled in phases)? ☐ Yes ☒ No

Calendar Years: 2025

ESTIMATED INVESTMENTS

Building & Materials:	\$0.00
Machinery & Equipment:	\$1,803,742.00
Labor & Engineering:	\$117,500.00
Estimated Total Investment Amount:	\$1,921,242.00
Less: Restricted Amount:	\$0
Total Estimated Investments:	\$1,921,242.00

PROPERTY TAX

Millage Rate for this property. Use the millage rate obtained from the parish assessor to calculate the fee. This is usually a whole number (i.e., 115.47 or 92.665. A millage rate is expressed in 1/1000ths of a dollar (known as one mill). Convert the whole number millage rate by dividing by 1000 to a decimal number (i.e., the whole numbers converted to 1/1000ths would be .1154 or .0927 when rounded to four digits.) 0.0764

Note: [Proof of Millage/Location form](#) must be completed by the parish assessor and uploaded to the attachments of this application.

Total Property Taxes paid (most recent year for this site): 1030604.00

BUSINESS LEGAL STRUCTURE

Is this company an LLC?

☐ Yes ☒ No

If an LLC members or pass through entity, list below the names and the LA Dept. of Revenue tax identification number or social security number for all.

LLC Members

Legal Name

ESTIMATED BENEFIT

Investment Amount:	\$1,921,242.00
x Assessment Percentage:	0.15
x Millage Rate:	0.0764
= Annual Exemption @ 80%	\$17,623.17
Annual Exemption * 5 years at 80%	\$88,115.84
+ Annual Exemption * 5 years at 80%	\$88,115.84
=Estimated Ten Year Property Tax Exemption	\$176,231.68

FEE CALCULATION

Estimated Ten Year Property Tax Exemption :	\$176,231.68
x Rate	0.005
= Assessed Fee (\$500.00 Minimum—\$15000.00 Maximum)	\$881.16
Amount Paid:	\$881.16
Amount Due:	\$0.00

ATTACHMENTS

Document Type	Document Name	Date
Proof of Millage	MORTON SALT PROOF OF MILLAGE 20240334-ITE.pdf	8/18/2025
Notarized Affidavit	20240334-ITE Affidavit.pdf	8/18/2025
Breakdown of Purchases	ITE Breakdown of Purchases 20240334-ITE.xlsx.pdf	8/18/2025

PAYMENTS

Fee Type	Amount Paid	Date Received	Confirmation #	Transaction Type
APPLICATION	\$881.16	8/19/2025	O1P66WLDV9	master_credit

PROJECT CONTACTS

Contact First Name	Contact Last Name	Email Address	Company Name	Mailing Address	Phone Number	Contact Type
Claire	Simon	csimon@mortonsalt.com	Morton Salt	11217 Morton Road , New Iberia, LA, 70562	(337) 867-2143	Business Signatory
Kim	Walleit	led@advantous.com	Advantous Consulting, L.L.C.	PO Box 1671 , Baton Rouge, LA, 70821	(225) 769-1818	Consultant

CONTRACT SIGNATORY

The contract signatory will be used when signing contracts. The contracts will be signed online and will take place after the board approves a form.

Title: Plant Controller

First Name: Claire

Last Name: Simon

Email Address: csimon@mortonsalt.com

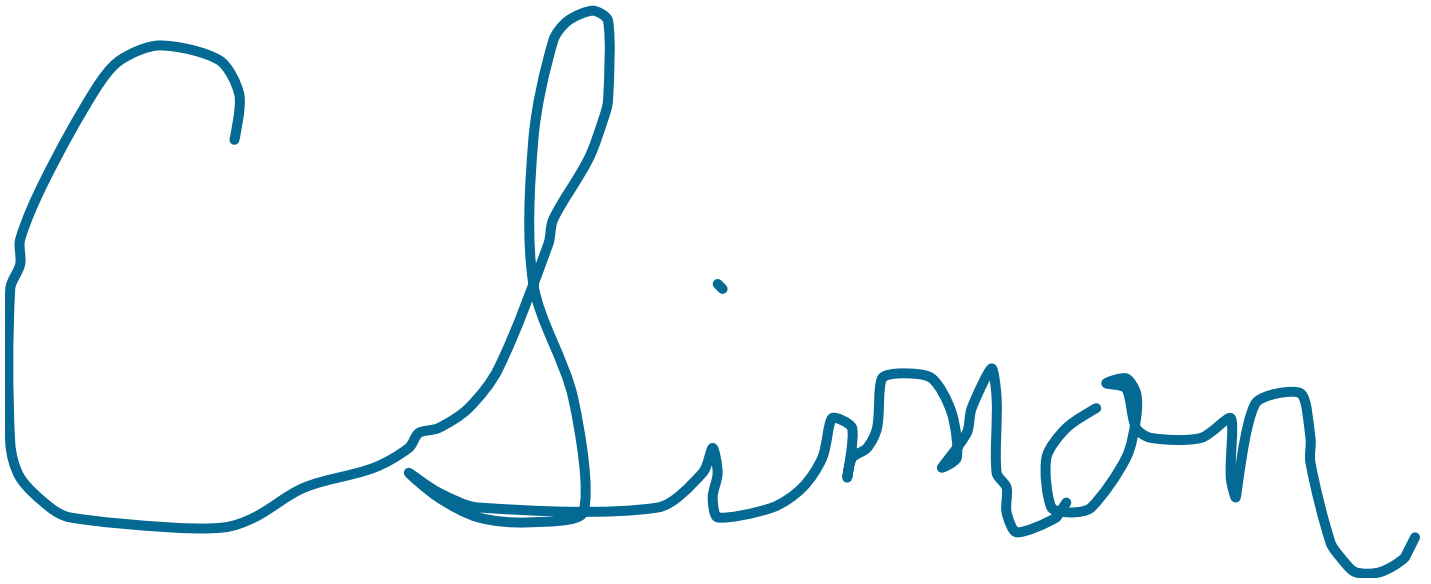
CERTIFICATION STATEMENT

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FORM SIGNATURE

I, **Claire Simon**

, approve the above information.

A handwritten signature in blue ink, appearing to read "C. Simon". The signature is written in a cursive style with a large initial "C" and a period following it.