

STATE OF LOUISIANA  
BOARD OF COMMERCE & INDUSTRY  
NOTICE & AGENDA

**LASALLE BUILDING**  
617 North 3rd Street, LaBelle Room, Baton Rouge, LA  
Wednesday, June 24, 2026  
9:30 a.m.

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**AGENDA**

- 1. Call to Order – Jerald Jones, Chairman**
- 2. Roll Call – Deborah Simmons**
- 3. Approval of Minutes from April 22, 2026 meeting**
- 4. Quality Jobs Program – Michaela Adegbe**
  - 3 NEW Applications**
    - \$12,334,067 in investments
    - 61 new permanent jobs
    - 36 construction jobs
  - 3 Renewal Applications**
- 5. Restoration Tax Abatement Program – Travis Rosenberg**
  - 8 NEW Applications**
    - \$1,287,872 in investments
    - 6 new jobs
    - 20 construction jobs
- 6. Enterprise Zone Program – Joyce Metoyer**
  - 4 NEW Applications**
    - \$100,110,384 in investments
    - 42 new permanent jobs
    - 59 construction jobs
  - 9 Contract Terminations**
- 7. Industrial Tax Exemption – Hud Usie**
  - 3 NEW 2018 Rules Applications**
    - \$111,124,161 in investments
    - 2 new permanent jobs
    - 65 construction jobs
  - 9 NEW 2024 Emergency Rules Applications**
    - \$63,387,602 in investments
  - 22 NEW 2025 Rules Project Applications**
    - \$1,780,542,523 in investments
  - 9 2017 Rules Renewal Applications**
  - 18 2018 Rules Renewal Applications**

- 2 2018 Rules Late Renewal Applications
- 4 Changes in Name Only
- 8 Contract Transfers
- 1 Contract Cancellation
- 5 "Opt Out" Jobs, Payroll & Compliance Amendments
- 2 Special Requests

8. Other Business

9. Secretary Remarks – Secretary Susan Bourgeois

10. Adjourn

**REQUEST(S) FOR DETAILED BOARD PACKET**

To readily access the detailed board packet, please click [LEDBoardPacketRequest@la.gov](mailto: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, June 24, 2026

**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
20240264-QJ	Fabricated Steel Products Inc.	East Baton Rouge	\$3,456,592	\$51,849	\$402,056	15	\$6,700,938	0	\$0
20230402-QJ	Global Seamless Tube & Pipes, Inc.	De Soto	\$6,591,880	\$98,878	\$383,357	22	\$6,389,281	34	\$140,000
20240175-QJ	Metal Fab Guys, L.L.C.	Livingston	\$2,285,595	\$34,284	\$881,521	24	\$14,692,012	2	\$120,000
<b>TOTALS</b>		<b>3</b>	<b>\$12,334,067</b>	<b>\$185,011</b>	<b>\$1,666,934</b>	<b>61</b>	<b>\$27,782,231</b>	<b>36</b>	<b>\$260,000</b>

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, June 24, 2026  
**Quality Jobs Renewals**  
Board Meeting - Renewal Summary

APPLICATION NUMBER	COMPANY	PARISH
20210178-QJ	Chalmette Refining, LLC	St. Bernard
20210362-QJ	Coca-Cola Bottling Company United Gulf Coast, LLC	East Baton Rouge
20210248-QJ	Southland Steel Fabricators, Inc.	Tangipahoa
<hr/> TOTALS		3

**STATE OF LOUISIANA**  
**Board of Commerce and Industry**  
**Wednesday, June 24, 2026**  
**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
20250529-RTA	3317 N I 10 Service Rd W LLC	Jefferson	\$246,159	\$4,660	0	\$0	0	\$0
20250690-RTA	3401 Jefferson Hwy, LLC	Jefferson	\$262,069	\$4,961	1	\$28,826	1	\$28,826
20260049-RTA	3401 Jefferson Hwy, LLC	Jefferson	\$87,357	\$1,654	1	\$9,609	1	\$9,609
20250050-RTA	3401 Jefferson Hwy, LLC	Jefferson	\$174,712	\$3,307	1	\$19,217	1	\$19,217
20260051-RTA	3401 Jefferson Hwy, LLC	Jefferson	\$148,462	\$2,810	1	\$9,609	1	\$9,609
20250165-RTA	JD Properties of Lafayette, LLC	Lafayette	\$139,613	\$3,774	2	\$75,000	11	\$99,300
20260035-RTA	Lisa Valence	Jefferson	\$29,500	\$513	0	\$0	0	\$0
20230390-RTA	Riverbend Revival LLC.	Jefferson	\$200,000	\$4,290	0	\$0	5	\$100,000
<b>TOTALS</b>		<b>8</b>	<b>\$1,287,872</b>	<b>\$25,969</b>	<b>6</b>	<b>\$ 142,261</b>	<b>20</b>	<b>\$266,561</b>

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
**Wednesday June 24, 2026**  
**Enterprise Zone Applications**  
**Board Meeting - Application Summary**

Application Number	Company	Parish	Estimated							Construction	
			Investment	State	Local	ITC	New Jobs	5 Yr. Salaries	Jobs	Salaries	
20160650-EZ	Franciscan Miss. of Our Lady Health System, Inc.	Ascension	\$20,383,501	\$0	\$0	\$305,753	5	\$1,000,000	20	\$1,000,000	
20230490-EZ	K&B Machine Works, LLC	Terrebonne	\$2,439,930	\$111,954	\$0	\$0	13	\$2,456,389	0	\$0	
20210551-EZ	Louis Dreyfus Company Services, LLC	W. B. R.	\$6,851,787	\$0	\$0	\$102,777	8	\$3,085,000	39	\$1,638,000	
20220452-EZ	Weyerhaeuser NR Company	Lincoln	\$70,435,166	\$0	\$0	\$1,056,527	16	\$6,803,000	0	\$0	
<b>TOTALS</b>		<b>4</b>	<b>\$100,110,384</b>	<b>\$111,954</b>	<b>\$0</b>	<b>\$1,465,057</b>	<b>42</b>	<b>\$13,344,389</b>	<b>59</b>	<b>\$2,638,000</b>	

# Enterprise Zone Program

C & I Board Meeting

June 24, 2026

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
20210096-EZ	ASH Industries, Inc.	Lafayette	08/11/2022-08/10/2027	2/11/2025
20210035-EZ	Avant Organics, LLC	Rapides	02/02/2021-02/01/2026	12/31/2023
20151239-EZ	Excel Fabrication & Construction, Inc	Ascension	09/13/2021-09/12/2026	09/13/2024
20200294-EZ	Ochsner LSU Health System	Caddo	03/13/2022-03/12/2027	03/12/2025
20210190-EZ	Opulence Krishna Hospitality, LLC	Calcasieu	04/13/2021-04/12/2026	12/31/2024
20210079-EZ	Turn Services, LLC	Orleans	01/13/2022-01/12/2027	01/12/2025
20210081-EZ	Turn Services, LLC	Orleans	07/13/2022-07/12/2027	07/12/2025
20200204-EZ	Turner Industries Group, LLC	Calcasieu	9/1/2021-8/31/2026	12/31/2024
20200446-EZ	Willis Knighton Medical Center, Inc.	Caddo	06/13/2022-06/12/2027	06/12/2025

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
 Wednesday, June 24, 2026  
**Industrial Tax Exemption (2018 Rules) Applications**  
 Board Meeting - 2018 Rules 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		
20220110-C-ITE	Georgia-Pacific Port Hudson LLC	East Baton Rouge	\$8,316,263	\$117,559	\$29,390	0	\$0	10	\$600,000	322120	
20230224-B-ITE	Koch Methanol St. James, LLC	St. James	\$4,819,827	\$63,078	\$15,770	2	\$150,000	5	\$250,000	325199	
20230281-ITE	Weyerhaeuser NR Company	Winn	\$97,988,071	\$1,157,043	\$289,261	0	\$0	50	\$2,250,000	321219	
<b>TOTALS</b>		<b>3</b>	<b>\$111,124,161</b>	<b>\$1,337,680</b>	<b>\$334,420</b>	<b>2</b>	<b>\$150,000</b>	<b>65</b>	<b>\$3,100,000</b>		

**\*\* §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, June 24, 2026  
**Industrial Tax Exemption (2024 Emergency Rules) Applications**  
Board Meeting - 2024 Emergency Rules 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)	NAICS
20240264-A-ITE	Fabricated Steel Products Inc.	East Baton Rouge	\$3,456,592	\$63,567	\$15,892	332313
20240340-ITE	Gulf Island, LLC	Terrebonne	\$711,805	\$10,795	\$2,699	333132
20240602-ITE	K&B Machine Works, LLC	Terrebonne	\$1,347,109	\$17,984	\$4,496	333132
20240528-A-ITE	LACC LLC US	Calcasieu	\$20,995,047	\$368,180	\$92,045	325110
20240274-ITE	Martco L.L.C.	Natchitoches	\$3,574,346	\$45,798	\$11,450	321212
20240587-A-ITE	Phillips 66 Company	Calcasieu	\$14,777,425	\$228,710	\$57,178	324110
20240305-A-ITE	Placid Refining Company, LLC	West Baton Rouge	\$1,054,816	\$15,632	\$3,908	324110
20240245-A-ITE	Southland Industrial Coatings, LLC	St. Landry	\$15,671,654	\$129,362	\$32,341	332312
20240450-ITE	Stuller, Inc.	Lafayette	\$2,278,808	\$35,549	\$8,887	339910
<b>TOTALS</b>		<b>9</b>	<b>\$63,867,602</b>	<b>\$915,577</b>	<b>\$228,894</b>	

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, June 24, 2026  
**Industrial Tax Exemption (2025 Rules) Project Applications**  
Board Meeting - 2025 Rules Project Application Summary

PROJECT 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)	LOCAL ITEP COMMITTEE (LIC) DECISION	NAICS
20260073-ITE	Air Liquide Large Industries U.S. LP	St. James	\$280,000,000	\$4,580,520	\$1,145,130	RE	325100
20260052-ITE	Case Farms Processing, Inc.	Union	\$6,612,330	\$78,257	\$19,564	DA	311615
20260076-ITE	Coca-Cola Bottling Company United Gulf Coast, LLC	East Baton Rouge	\$3,000,000	\$61,092	\$15,273	DA	312111
20260123-ITE	Custom Metal Works Inc.	East Baton Rouge	\$350,000	\$6,625	\$1,656	DA	332900
20260071-ITE	Dis-Tran Steel, LLC	Rapides	\$34,060,000	\$701,261	\$175,315	DA	335411
20260080-ITE	Garyville Refining Logistics LLC	St. John the Baptist	\$55,770,000	\$1,045,186	\$261,297	DA	324110
20260101-ITE	Gulf Island, LLC	Terrebonne	\$8,043,000	\$121,972	\$30,493	RE	333132
20250677-ITE	Haynes International, Inc	Bienville	\$2,800,000	\$65,310	\$16,328	DA	331491
20260056-ITE	International Mezzo Technologies, Inc.	East Baton Rouge	\$1,730,000	\$27,157	\$6,789	DA	332410
20260008-ITE	Koch Methanol St. James, LLC	St. James	\$103,850,000	\$1,698,882	\$424,721	RE	325199
20250672-ITE	Koppers Utility and Industrial Products Inc.	Vernon	\$1,285,000	\$24,880	\$6,220	DA	321114
20260069-ITE	Louisiana Sugar Refining, LLC	St. James	\$13,400,000	\$221,100	\$55,275	DA	311314
20260079-ITE	Marathon Petroleum Company LP	St. John the Baptist	\$289,230,000	\$5,420,459	\$1,355,115	DA	324110
20250661-ITE	Metal Fab Guys, L.L.C.	Livingston	\$3,380,000	\$53,468	\$13,367	DA	332999
20260097-ITE	Morton Salt Inc.	Iberia	\$21,200,000	\$247,213	\$61,803	RE	325998
20250187-ITE	Mosaic Fertilizer LLC	St. James	\$11,600,000	\$186,424	\$46,606	DA	325312
20250192-ITE	Mosaic Fertilizer LLC	St. James	\$21,600,000	\$347,134	\$86,784	DA	325312
20260075-ITE	Nova Chemicals Inc.	Ascension	\$48,045,193	\$721,327	\$180,332	RE	325110
20250572-ITE	Orion Engineered Carbons LLC	St. Mary	\$17,600,000	\$340,217	\$85,054	DA	325180
20250370-ITE	Ouachita Contract Manufacturing, LLC	Ouachita	\$6,000,000	\$118,800	\$29,700	DA	325411
20260156-ITE	Syrah Technologies LLC	Concordia	\$586,987,000	\$8,953,606	\$2,238,402	RE*	327992
20260150-ITE	Westlake Vinyls Company, LP	Ascension	\$264,000,000	\$3,963,564	\$990,891	RE	325211
<b>TOTALS</b>		<b>22</b>	<b>\$1,780,542,523</b>	<b>\$28,984,454</b>	<b>\$7,246,114</b>		

Local ITEP Committee (LIC) Recommendation Key	
RE (Recommend)	LIC issued a Resolution recommending approval
RE* (Recommend Mega Project)	LIC issued a Resolution recommending approval as a mega project with an increased exemption of 93% per §549(D) of rules
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

**STATE OF LOUISIANA**  
**Commerce and Industry Board**  
Wednesday, June 24, 2026  
**Industrial Tax Exemption (2017 Rules) Renewal Applications**  
Board Meeting - 2017 Rules 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	
20170548-ITE	BASF Corporation	Ascension	\$24,286,399	\$271,042	1,050	1,298 *	CP	CP	CP	CP	325100
20170550-ITE	BASF Corporation	Ascension	\$124,715,149	\$1,391,851	0	0 *	CP	CP	CP	CP	325100
20170390-ITE	Champion Home Builders, Inc	Vernon	\$3,100,080	\$33,756	0	276	NCL	CP	CP	CP	312992
20180199-ITE	Citadel Completions LLC	Calcasieu	\$389,208	\$5,079	0	196 *	CP	CP	CP	N/A	336413
20180199-A-ITE	Citadel Completions LLC	Calcasieu	\$7,728,338	\$109,217	0	0 *	CP	CP	CP	CP	336411
20180199-B-ITE	Citadel Completions LLC	Calcasieu	\$1,430,929	\$18,367	0	0 *	CP	CP	CP	CP	336411
20161624-ITE	Packaging Corporation of America	Beauregard	\$16,255,245	\$184,581	552	562 *	CP	CP	CP	CP	322130
20170079-ITE	Packaging Corporation of America	Beauregard	\$6,537,589	\$74,235	0	0 *	CP	CP	CP	CP	322130
20180120-ITE	Reliant Technologies Incorporated	West Baton Rouge	\$999,882	\$11,369	3	9	NC	NC	CP	CP	325998
<b>TOTAL</b>		<b>9</b>	<b>\$185,442,819</b>	<b>\$2,099,497</b>	<b>1,605</b>	<b>2,341</b>					

<b>Annual Compliance Summary Key</b>	
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, June 24, 2026  
**Industrial Tax Exemption Renewal Applications (2018 Rules)**  
 Board Meeting - 2018 Rules 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	
20200051-ITE	ASH Industries, Inc.	Lafayette	\$459,980	\$4,239	51	95	CP	CP	CP	CP	326199
20180323-B-ITE	Bagwell Energy Services, Inc.	Iberia	\$1,186,843	\$8,684	43	97	NC	NC	NC	NC	332999
20170552-ITE	Bancroft Bag, Inc.	Ouachita	\$430,602	\$3,065	348	256	NC	NC	NC	NC	322224
20190322-ITE	Bollinger Houma Shipyards, LLC	Terrebonne	\$6,385,605	\$59,434	140	188	CP	CP	CP	CP	336611
20180090-ITE	Bollinger Houma Shipyards, LLC	Terrebonne	\$1,856,943	\$17,284	151	214	CP	CP	CP	CP	332300
20190259-ITE	GMel, LLC	Tangipahoa	\$2,500,000	\$22,579	0	0 *	CP	CP	CP	CP	236220
20200219-ITE	Graphic Packaging International, LLC	Ouachita	\$5,789,226	\$48,660	493	678	CP	CP	CP	CP	322130
20200380-ITE	Kennedy Rice Dryers, LLC	Morehouse	\$3,205,715	\$28,032	41	46	CP	NC	CP	N/A	311212
20180238-ITE	LACC, LLC	Calcasieu	\$2,592,639	\$26,021	203	220	CP	CP	CP	CP	325110
20180296-ITE	Martco L.L.C.	Natchitoches	\$6,450,186	\$48,209	678	723	NC	NC	NC	CP	321212
20180301-ITE	Packaging Corporation of America	Beauregard	\$14,083,939	\$122,388	546	569 *	CP	CP	CP	CP	322130
20190031-ITE	Packaging Corporation of America	Beauregard	\$4,373,333	\$38,004	0	0 *	CP	CP	CP	CP	322130
20190323-ITE	Pratt (Delta Container), Inc.	Tangipahoa	\$5,679,213	\$51,292	0	61 *	CP	CP	CP	CP	322211
20180499-A-ITE	Procter & Gamble Manufacturing	Rapides	\$27,490,431	\$333,530	0	0 *	NCL	NC	NCL	CP	325611
20180499-ITE	Procter & Gamble Manufacturing	Rapides	\$32,973,783	\$396,476	583	802 *	NC	NCL	CP	CP	325611
20170072-ITE	Super Insulation L.L.C.	East Baton Rouge	\$8,752,328	\$87,527	34	42	NC	NC	NC	NC	314999
20170227-ITE	W. R. Grace & Co.- Conn. dba Grace Davison	Calcasieu	\$13,325,137	\$113,577	331	360	CP	CP	CP	CP	325998
20180053-B-ITE	W.R. Grace & Co.	St. Charles	\$4,666,242	\$41,865	42	49	CP	CP	CP	CP	325180
<b>TOTALS</b>		18	\$142,202,145	\$1,450,866	3,684	4,400					

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, June 24, 2026  
**Industrial Tax Exemption (2018 Rules) Late Renewal Applications**  
 Board Meeting - 2018 Rules Late Renewal Summary

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.

Options of the Board:

- 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)		ANNUAL COMPLIANCE (SUMMARY OF INITIAL TERM)				NAICS	INITIAL CONTRACT EXPIRATION DATE	LATE RENEWAL REQUEST DATE
					FIRST YEAR OF EXEMPTION	CURRENT	REPORTING YEAR 1	REPORTING YEAR 2	REPORTING YEAR 3	REPORTING YEAR 4			
20170498-ITE	Packaging Corporation of America	Beauregard	\$2,433,588	\$21,320	572	579 *	CP	CP	CP	CP	322130	12/31/2025	1/20/2026
20190497-ITE	Packaging Corporation of America	Beauregard	\$10,571,763	\$92,618	0	0 *	CP	CP	CP	CP	322130	12/31/2025	1/20/2026
<b>TOTALS</b>		<b>2</b>	<b>\$13,005,351</b>	<b>\$113,938</b>	<b>572</b>	<b>579</b>							

<b>Annual Compliance Summary Key</b>	
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.**

# INDUSTRIAL TAX EXEMPTION PROGRAM

C & I Board Meeting  
June 24, 2026

## CHANGE IN NAME ONLY

The following requests a CHANGE IN NAME ONLY on the referenced active contracts:

FORMER NAME	NEW NAME	PARISH
<b>Matheson Tri-Gas, Inc.</b> Contract(s): 20150264, 20150264-A, 20150264-B, and 20150264-C	Nippon Sanso Matheson, Inc.	Calcasieu

## TRANSFER OF TAX EXEMPTION CONTRACT

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

FORMER OWNER	LATE*	NEW OWNER	PARISH
<b>Honeywell International Inc.</b> Contract(s): 20151722 and 20190394	Transfer Effective: 11/1/25  Transfer Received: 4/9/26	Solstice Advanced Materials US, Inc.	East Baton Rouge
<b>Honeywell International Inc.</b> Contract(s): 20121215, 20121215-A, 20121215-B, 20151706, 20160760, and 20180496	Transfer Effective: 11/1/25  Transfer Received: 4/11/26	Solstice Advanced Materials US, Inc.	Ascension

### §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.

## CANCELLATION OF CONTRACT

Staff requests cancellation of the following contracts:

COMPANY NAME CONTRACT NUMBER(S)	REASON FOR CANCELLATION	PARISH
<b>Exxon Mobil Corporation</b> Contract(s): 20230072	Company requests cancellation.	West Baton Rouge

**“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:

<b>COMPANY NAME CONTRACT NUMBER(S)</b>
<b>ASH Industries, Inc.</b> <b>Contract(s):</b> 20220056-C
<b>Great Southern Wood - LA, Inc.</b> <b>Contract(s):</b> 20220076 and 20220447
<b>International Mezzo Technologies, Inc.</b> <b>Contract(s):</b> 20240044
<b>Louisiana LNG Infrastructure LLC</b> <b>Contract (s):</b> 20161566

**SPECIAL REQUESTS**

● **CF Industries Nitrogen, LLC (Contract #20230392-ITE):**

CF Industries Nitrogen, LLC is requesting amend their existing Exhibit A agreement to account for one Phase Application, unaccounted for in the original submission, for assets placed in service in 2025.

From the Company:

*“CF Industries Nitrogen, LLC entered the above referenced Industrial Tax Exemption Contract with the State of Louisiana, effective May 17, 2024.*

*There were several delays in construction and commissioning of the equipment related to this contract. Also, a major customer for a component of this project experienced project delays in completing their production unit, which delayed completion of the Merchant Nitric Acid component of the contract from 2025 to 2026.*

*We kindly request that the Board allow one phase to this application to be submitted as part of this contract to accommodate for assets being placed in service in calendar years 2025 and 2026.”*

# INDUSTRIAL TAX EXEMPTION PROGRAM

C & I Board Meeting  
June 24, 2026

## SPECIAL REQUESTS (Continued)

### ● Valero Refining-New Orleans, LLC (Contract #20180370-ITE):

The St. Charles Parish local governing entities (LGE) request that the Board “Take No Action” on the referenced contract’s compliance components for the 2024 reporting year.

The original Exhibit A required the creation of 9 jobs with an annual payroll of \$1,200,000 for project year 2024. Compliance years 2022 and 2023 were previously deemed non-compliant; however, the LGE submitted a letter strongly urging the C&I Board to “Take No Action,” and the Board accepted that recommendation at the time.

While only the 2022 and 2023 compliance years were presented to the Board, the LGE’s recommendation was intended to extend through the 2024 compliance year as well. A letter of support from all LGEs reaffirming this position is attached for reference.

Given the continued support of the local governing entities, staff recommends approval of this request.

STATE OF LOUISIANA  
Commerce and Industry Board  
Wednesday, April 23, 2025  
Industrial Tax Exemption (Post-EO 2018 Rules) Contracts  
Board Meeting - Post-EO 2018 Rules Non-Compliance Summary

CONTRACT 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
20180370-ITE	Valero Refining-New Orleans, LLC	St. Charles	\$314,817,097	\$4,431,365	\$1,107,841	2022	9	\$1,200,000	0	\$0	TNA	TNA	TNA	N/A		
20180370-ITE	Valero Refining-New Orleans, LLC	St. Charles	\$314,817,097	\$4,431,365	\$1,107,841	2023	9	\$1,200,000	0	\$0	TNA	TNA	TNA	N/A		
TOTALS		2														

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

### From the LGE:

*“We are writing in reference to Valero Refining-New Orleans-St. Charles Refinery, L.L.C. Program Contract #20180370-ITE. Recent correspondence from your office indicates that the company failed to satisfy the jobs component for contract years 2022, 2023, 2024. We strongly urge the members of the Louisiana Board of Commerce and Industry to "Take No Action" and not penalize the company.*

*Valero has proven to be an exemplary corporate citizen. In addition to being one of our largest private employers, they are one of our most reliable and generous community partners. The company's payroll continues to grow, while ongoing and planned investment provides long-term financial stability for local public agencies, employment for our residents, and procurement opportunities for local small businesses.*

*When reviewing their track record, combined with their future growth plans, we believe the benefits of the company's performance greatly outweigh its contractual job creation deficiencies. It is for these reasons and many more that we respectfully ask you and the Board Members to maintain the current terms of Valera's aforementioned Exemption Contract.”*