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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by James Benton.

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DIGEST

SB 172 Original 2017 Regular Session Morrell

Proposed law sunsets the following income and corporation franchise tax credits beginning January 1, 2019:

- (1) R.S. 25:1226.4 Atchafalaya Trace Heritage Area Development Zone tax credit
- (2) R.S. 47:34 Corporation tax credit
- (3) R.S. 47:35 Neighborhood assistance tax credit
- (4) R.S. 47:37 Tax credit for contributions to educational institutions
- (5) R.S. 47:227 Offset against tax based on insurance premiums
- (6) R.S. 47:265 Credits arising from refunds by utilities
- (7) R.S. 47:287.664 Credits arising from refunds by utilities
- (8) R.S. 47:287.748 Corporation tax credit; re-entrant jobs credit
- (9) R.S. 47:287.749 Jobs credit
- (10) R.S. 47:287.752 Credit for employment of first-time nonviolent offenders
- (11) R.S. 47:287.753 Neighborhood assistance tax credit
- (12) R.S. 47:287.755 Credit for contributions to educational institutions
- (13) R.S. 47:287.756 Credit for environmental equipment purchases
- (14) R.S. 47:287.758 Credit for bone marrow donor expenses
- (15) R.S. 47:287.759 Credit for employee and dependent health insurance coverage
- (16) R.S. 47:297 Reduction to tax for taxpayer, spouse, or dependent who is deaf, blind, mentally incapacitated or has lost the use of one limb
- (17) R.S. 47:297.2 Reduction to tax due to person maintaining a household where one or more dependents is physically or mentally incapable of caring for themselves

- (18) R.S. 47:297.4 Credit for certain child care expenses
- (19) R.S. 47:297.8 Earned income tax credit
- (20) R.S. 47:297.9 Credits for certain military servicemembers and dependents for hunting and fishing licenses
- (21) R.S. 47:6004 Employer Credit when employing recipients of FITAP payments participating in certain work programs
- (22) R.S. 47:6005 Qualified new recycling manufacturing equipment and service contracts
- (23) R.S. 47:6006 Credits for local inventory taxes paid
- (24) R.S. 47:6006.1 Credits for taxes paid with respect to vessels in Outer Continental Shelf Lands Act Waters
- (25) R.S. 47:6007 Motion picture investor tax credit
- (26) R.S. 47:6008 Credits for donations to assist playgrounds in economically depressed areas
- (27) R.S. 47:6009 La. Basic Skills Training Tax Credit
- (28) R.S. 47:6012 Employer tax credits for donations of materials, equipment, advisors, or instructors
- (29) R.S. 47:6013 Credits for donations made to public schools
- (30) R.S. 47:6014 Credit for property taxes paid by certain telephone companies
- (31) R.S. 47:6015 Credit for research and development activities
- (32) R.S. 47:6016.1 La. New Markets Jobs Act
- (33) R.S. 47:6017 Credits for expenses paid by economic development corporations
- (34) R.S. 47:6018 Credits for purchasers from "PIE contractors"
- (35) R.S. 47:6022 Digital interactive media and software tax credit
- (36) R.S. 47:6023 Sound recording investor tax credit
- (37) R.S. 47:6025 Credit for La. Citizens Property Insurance Corp. assessment
- (38) R.S. 47:6032 Credit for certain milk producers

- (39) R.S. 47:6034 Musical and theatrical production income tax credit
- (40) R.S. 47:6035 Credit for conversion of vehicles to alternative fuel usage
- (41) R.S. 47:6036 Ports of La. tax credits
- (42) R.S. 47:6037 Credit for "green job industries"
- (43) R.S. 47:6104 Child care expense tax credit
- (44) R.S. 47:6105 Child care provider tax credit
- (45) R.S. 47:6106 Credit for child care directors and staff
- (46) R.S. 47:6107 Business-supported child care
- (47) R.S. 51:1787 Incentives (Enterprise Zone)
- (48) R.S. 51:1807 Incentives (Urban Revitalization)
- (49) R.S. 51:1924 Income tax credit or premium tax reduction
- (50) R.S. 51:2354 Technology commercialization credit; amount; duration; forfeit
- (51) R.S. 51:2399.3 Modernization tax credit
- (52) R.S. 51:3085 La. Community Development Financial Institution Act tax credit

Effective August 1, 2017.

(Amends R.S. 47:227, 265, 287.664 all as amended by Acts 2015, No. 125, §5, R.S. 47:297.2, 6005(heading), 6007(C)(1)(intro para), 6015(J), 6023(C)(1)(intro para) as amended by Acts 2015, No. 125, §5; adds R.S. 25:1226.4(D), R.S. 47:34(F), 35(E), 37(I), 287.748(D), 287.749(E), 287.752(D), 287.753(E), 287.755(I), 287.756(F), 287.758(D), 287.759(D), 297(Q), 297.4(C), 297.8(C), 297.9(D), 6004(D), 6005(H), 6006(F), 6006.1(H), 6008(E), 6009(G), 6012(G), 6013(E), 6014(G), 6015(M), 6016.1(O), 6017(D), 6018(G), 6022(K), 6025(E), 6032(I), 6034(L), 6035(I), 6036(L), 6037(J), 6104(E), 6105(C), 6106(F), and 6107(D), and R.S. 51:1787(L), 1807(F), 1924(H), 2354(D), 2399.3(C), and 3085(F))