HOUSE COMMITTEE AMENDMENTS
2025 Regular Session
Amendments proposed by House Committee on Ways and Means to Engrossed Senate Bill No. 159 by Senator Cathey

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 47:297.18(B)(2)" and before "and (I)," insert "and (5)(c)"

AMENDMENT NO. 2

On page 1, at the beginning of line 4, after "applies;" and before "to extend" insert "to provide for definitions; to provide for limitations;"

AMENDMENT NO. 3

On page 1, line 6, after "R.S. 47:297.18(B)(2)" and before "and (I)" insert "and (5)(c)"

AMENDMENT NO. 4

On page 1, between lines 14 and 15, insert the following:

"(5) For purposes of this Section, the term "digital nomad" shall mean an individual who:

* * *

(c) Works remotely full-time for a nonresident **unit or division of a** business as provided for by rule by the secretary of the Department of Revenue. **The provisions of this Subparagraph shall apply to a nonresident business legally domiciled in Louisiana that has insubstantial Louisiana-based business activity.**

* * *"

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.