

ACT No. 368

2025 Regular Session

HOUSE BILL NO. 475

BY REPRESENTATIVE FIRMENT

1 AN ACT

2 To amend and reenact R.S. 22:836(B)(9), relative to insurance premium tax credits; to
3 extend the termination date of the credit; to provide for an effective date; and to
4 provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 22:836(B)(9) is hereby amended and reenacted to read as follows:

7 §836. Retaliatory taxes and fees; insurance premium tax credits for retaliatory taxes
8 paid by certain domestic insurers

9 * * *

10 B.

11 * * *

12 (9) No credit authorized pursuant to the provisions of this Subsection shall
13 be granted for retaliatory taxes based upon insurance premiums written in other
14 states after ~~December 31, 2029~~ December 31, 2031.

15 Section 2. This Act shall become effective upon signature by the governor or, if not
16 signed by the governor, upon expiration of the time for bills to become law without signature
17 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
18 vetoed by the governor and subsequently approved by the legislature, this Act shall become
19 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____