

2016 Regular Session

HOUSE RESOLUTION NO. 207

BY REPRESENTATIVE THIBAUT

REVENUE DEPARTMENT: Urges and requests the secretary of the Department of Revenue to report to the legislature certain information relative to the solar energy systems tax credit

1 A RESOLUTION

2 To urge and request the secretary of the Department of Revenue to notify each taxpayer  
3 whose solar energy systems tax credit claim is pending his priority position within  
4 the credit caps established for Fiscal Year 2016-2017 and Fiscal Year 2017-2018 and  
5 determine the amount necessary to fund those pending credits that exceed the  
6 aggregate \$25,000,000 tax credit program cap.

7 WHEREAS, R.S. 47:6030 authorizes a refundable income tax credit for the cost of  
8 purchase and installation of a solar electric system through December 31, 2017; and

9 WHEREAS, Act No. 131 of the 2015 Regular Session of the Legislature established  
10 a credit cap that set the maximum amount of solar energy systems tax credits that may be  
11 granted by the department; and

12 WHEREAS, \$10,000,000 of tax credits may be granted for tax credits claimed on  
13 returns filed on or after July 1, 2015, and before July 1, 2016; and

14 WHEREAS, \$10,000,000 of tax credits may be granted for tax credits claimed on  
15 returns filed on or after July 1, 2016, and before July 1, 2017; and

16 WHEREAS, \$5,000,000 of tax credits may be granted for tax credits claimed on  
17 returns filed on or after July 1, 2017; and

18 WHEREAS, the tax credits are required to be granted on a first-come, first-served  
19 basis and, in the event the total amount of tax credits claimed in any particular fiscal year  
20 exceeds the amount authorized to be granted, the excess requests shall be treated as having

1 been applied for on the first day of the subsequent year and the taxpayer may claim such tax  
2 credits by filing an original return in the subsequent fiscal year during which the taxpayer's  
3 claim has priority; and

4 WHEREAS, as of April 30, 2016, the Department of Revenue reports on its website  
5 that approximately \$9,301,233 in tax credits for Fiscal Year 2015-2016 have been approved  
6 against the first \$10,000,000 cap and approximately \$27,555,655 in additional claims for  
7 Fiscal Year 2015-2016 are pending review; and

8 WHEREAS, the amount of claims pending review for Fiscal Year 2015-2016 exceed  
9 the aggregate \$25,000,000 tax credit program cap established by Act No. 131 of the 2015  
10 Regular Session of the Legislature for the solar energy systems tax credit; and

11 WHEREAS, taxpayers are faced with uncertainty with respect to whether their claim  
12 will have priority in the second \$10,000,000 cap, the final \$5,000,000 cap, or whether their  
13 claim lies outside the aggregate \$25,000,000 tax credit program cap.

14 THEREFORE, BE IT RESOLVED that the House of Representatives of the  
15 Legislature of Louisiana does hereby urge and request the secretary of the Department of  
16 Revenue to notify each taxpayer whose claim is pending his priority position within the tax  
17 credit caps established for Fiscal Year 2016-2017 and Fiscal Year 2017-2018 and determine  
18 the amount necessary to fund those pending tax credit claims that exceed the aggregate  
19 \$25,000,000 tax credit program cap.

20 BE IT FURTHER RESOLVED that a written report of the amount necessary to fund  
21 those pending credits that exceed the aggregate \$25,000,000 tax credit program cap be  
22 submitted to the House Committee on Ways and Means no later than sixty days prior to the  
23 2017 Regular Session of the Legislature of Louisiana.

24 BE IT FURTHER RESOLVED that a suitable copy of this Resolution be transmitted  
25 to the secretary of the Department of Revenue.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HR 207 Original

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