

SENATE COMMITTEE AMENDMENTS

2017 Regular Session

Amendments proposed by Senate Committee on Finance to Original Senate Bill No. 98 by Senator Donahue

1 AMENDMENT NO. 1

2 On page 1, line 2, change "24.1(A)" to "24.1(A), (C),"

3 AMENDMENT NO. 2

4 On page 1, line 3, change "R.S. 39:36(A)(7)" to "R.S. 39:24.1(E)(4) and (5) and 36(A)(9)"

5 AMENDMENT NO. 3

6 On page 1, line 6, after "expenditures" and before the semicolon ";" insert "programs"

7 AMENDMENT NO. 4

8 On page 1, line 9, change "24.1(A)" to "24.1(A), (C),"

9 AMENDMENT NO. 5

10 On page 1, line 10, change "R.S. 39:36(A)(7) is" to "R.S. 39:24.1(E)(4) and (5) and 36(A)(9)
11 are"

12 AMENDMENT NO. 6

13 On page 2, between lines 20 and 21, insert the following:

14 "C. The department which administers the incentive benefit **program shall**
15 **give a report on the incentive expenditure program at each meeting of the**
16 **conference and** shall notify the conference when the incentive expenditure forecast
17 is not sufficient to meet the requirements of current law or current administrative
18 procedures. The conference may revise the forecast as necessary.

19 * * *

20 AMENDMENT NO. 7

21 On page 3, between lines 6 and 7, insert:

22 "**(4) In developing the estimate of incentive expenditures for each of the**
23 **tax benefit programs listed in R.S. 39:2(15.1), each agency of the state, including**
24 **the Department of Revenue, the Department of Economic Development, and the**
25 **Department of Culture, Recreation and Tourism, which administers an**
26 **incentive expenditure program, shall coordinate and implement procedures for**
27 **developing the estimate of the incentive expenditures for submission to the**
28 **Revenue Estimating Conference, the legislative fiscal office, and the division of**
29 **administration. Such procedures shall include consideration of, but not be**
30 **limited to:**

31 **(a) The statutory guidelines for the incentive expenditure program.**

32 **(b) Any application process for the incentive expenditure program.**

33 **(c) Estimates of the timeline from any application process through**
34 **approval of the application and the claiming of the tax benefit by a taxpayer.**

35 **(d) Historical data on the actual amount of reductions of and payments**
36 **made from tax collections for the incentive expenditure program.**

37 **(5) The participants of the conference shall work in conjunction with the**
38 **respective agency or agencies to implement all procedures."**

1 AMENDMENT NO. 8

2 On page 3, line 17, after "**recommendation for**" delete the remainder of the line, delete lines
3 18 and 19, and insert the following:

4 **"an incentive expenditure program by department, which recommendation**
5 **shall not exceed the incentive expenditure forecast as adopted for the current**
6 **fiscal year by the Revenue Estimating Conference. The incentive expenditure"**

7 AMENDMENT NO. 9

8 On page 3, line 24, after "**authority.**" delete the remainder of the line, and delete lines 25
9 and 26

10 AMENDMENT NO. 10

11 On page 4, delete lines 9 through 12, and insert the following:

12 **"(9) The executive budget for Fiscal Year 2018-2019 and each fiscal year**
13 **thereafter shall include a separate recommendation for an incentive**
14 **expenditure program by department, which recommendation shall not exceed**
15 **the incentive expenditure forecast as adopted for the current fiscal year by the**
16 **Revenue Estimating Conference. The"**

17 AMENDMENT NO. 11

18 On page 4, line 24, delete "**or the incentive expenditure**", delete line 25, and insert the
19 following:

20 "except as provided for in R.S. 39:54(A)(2). **The general**"

21 AMENDMENT NO. 12

22 On page 4, at the end of line 27, delete "**setting**", delete lines 28 and 29, and insert:

23 **"for an incentive expenditure program by department, which recommendation**
24 **shall not exceed the incentive expenditure forecast as adopted for the current**
25 **fiscal year by the Revenue Estimating Conference. The incentive"**

26 AMENDMENT NO. 13

27 On page 5, line 5, after "**authority.**" delete the remainder of the line, and delete lines 6
28 through 8