
SENATE COMMITTEE AMENDMENTS

2017 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 337 by Representative Stokes

1 AMENDMENT NO. 1

2 On page 1, line 15, after "dwelling" and before the period "." insert:

3 "if the taxpayer, the taxpayer's spouse, or an individual who qualifies as a dependent
4 of the taxpayer for purposes of determining the taxpayer's federal income tax liability
5 and who resides with the taxpayer has a physical disability that requires, or will
6 require, the inclusion of such accessible and barrier-free design elements in the
7 dwelling"

8 AMENDMENT NO. 2

9 On page 1, line 19, at the end of the line, insert:

10 "If the dwelling is co-owned in indivision by two or more taxpayers who qualify for
11 and claim a homestead exemption on the dwelling, the credit allowed to each
12 taxpayer shall be limited to the pro-rata ownership interest of the taxpayers."

13 AMENDMENT NO. 3

14 On page 2, line 4, after "construction" insert "or renovation"

15 AMENDMENT NO. 4

16 On page 2, between lines 14 and 15, insert:

17 "(5) Notwithstanding any other provision of law to the contrary, the taxpayer
18 shall be allowed to claim the tax credit if any individual in the taxpayer's household
19 has a physical disability that requires, or will require, the inclusion of accessible and
20 barrier-free design elements in the dwelling, provided that such individual who, for
21 the taxable year of the taxpayer, has as his principal place of abode the home of the
22 taxpayer and can be identified as a member of the taxpayer's household.

23 (6) Notwithstanding any other provision of law to the contrary, the taxpayer
24 shall be allowed to claim the tax credit in any case where there is a valid and
25 enforceable contract of lease, as defined in C.C. art. 2668, between the taxpayer and
26 any individual who has a physical disability that requires, or will require, the
27 inclusion of accessible and barrier-free design elements in the dwelling and who
28 occupies and resides in any portion of such dwelling pursuant to the terms of the
29 contract of lease."

30 AMENDMENT NO. 5

31 On page 2, line 15, at the beginning of the line, delete "(5)" and insert "(7)"

32 AMENDMENT NO. 6

33 On page 2, line 23, after "claim." delete the remainder of the line and delete lines 24 through
34 26