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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Michelle Ridge.

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SB 259 Original	DIGEST 2018 Regular Session	Carter
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Present law provides for the procedure for the secretary of the Department of Revenue to collect rebates or refundable tax credits previously granted to a taxpayer, but later disallowed.

Proposed law makes all tax benefits, including nonrefundable tax credits, subject to the same procedure for the collection of disallowed rebates or refundable tax credits.

Effective August 1, 2018.

(Adds R.S. 47:1561.3)