

2018 Regular Session

SENATE BILL NO. 299

BY SENATOR GATTI

COMMERCIAL REGULATIONS. Provides that if one business gets an advantage from the government, all businesses in the state receive the same advantage. (8/1/18)

1 AN ACT

2 To enact R.S. 47:14, relative to tax benefits and incentives; to provide application of tax

3 benefits and incentives; to provide for the application of benefits and incentives; to

4 provide for terms, conditions, and procedures; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:14 is hereby enacted to read as follows:

7 **§14. Tax benefits and incentives; application**

8 **A. Notwithstanding any provision of law to the contrary, every tax**

9 **benefit and incentive for businesses shall be applied equally to all businesses in**

10 **a manner that is no less favorable from one business to another. The benefits**

11 **and incentives shall be applied automatically to every business without request**

12 **or action from a business.**

13 **B. Subject to the provisions of Subsection A, every small business shall**

14 **receive the same benefits and incentives as any business who applies to a tax or**

15 **incentive program administered by any state agency, and is awarded tax**

16 **benefits and incentives from such program.**

