
HOUSE COMMITTEE AMENDMENTS

2018 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 374 by Representative Abramson

1 AMENDMENT NO. 1

2 On page 1, line 2, after "Appeals to" and before "deposits" delete "pay refunds of" and insert
3 "tax costs for"

4 AMENDMENT NO. 2

5 On page 1, line 4, after "qualify for" and before the semi-colon ";" delete "a refund" and
6 insert "payment of costs"

7 AMENDMENT NO. 3

8 On page 1, line 7, after "Section 1." delete "Board of Tax Appeals shall pay refunds of" and
9 insert "Within thirty days of the effective date of this Act, the Board of Tax Appeals shall
10 issue an order taxing costs for the"

11 AMENDMENT NO. 4

12 On page 1, line 8, after "to the" and before "related" delete "commission" and insert "board"

13 AMENDMENT NO. 5

14 On page 1, line 9, after "credit." and before "Payment" insert the following:

15 "The order shall include a statement that provides the claimant's name and address,
16 as well as the amounts of deposits and filing fees paid to the board on the claimants
17 qualified claim."
18

19 AMENDMENT NO. 6

20 On page 1, line 10, after "made" delete the remainder of the line and insert "as provided in
21 Section 4 of this Act."

22 AMENDMENT NO. 7

23 On page 1, at the end of line 13, insert the following:

24 "Qualified claim for a solar energy system tax credit" shall not include any claim that
25 does not qualify for payment pursuant to Act No. 413 of the 2017 Regular Session
26 of the Legislature or any claim that includes other justiciable issues in addition to the
27 solar energy system tax credit.

28 Section 3. As of the effective date of this Act, the board shall waive any
29 deposits and filing fees that would be subject to the provisions of this Act, but that
30 had not been paid as of that date.

31 Section 4. Notwithstanding any other provision of law to the contrary, the
32 secretary of the Department of Revenue shall make payment of the taxed costs as an
33 addition to the second installment payment for an appellant's qualified claim for a
34 solar energy system tax credit. The payment shall be made from the same source as
35 the claim for the tax credit and shall be subject to the offset provisions of R.S.
36 47:1622."

1 AMENDMENT NO. 8

2 On page 1, at the beginning of line 14, delete "Section 3." and insert "Section 5."