
SENATE COMMITTEE AMENDMENTS

2018 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original
Senate Bill No. 493 by Senator Luneau

1 AMENDMENT NO. 1

2 On page 1, delete lines 2 and 3, and insert:

3 "To amend and reenact R.S. 51:1787(A)(1)(a)(iv), 2455(A) and (D)(3),
4 2457(B)(3)(b) and (B)(3)(c), and 3121(C)(3)(b)(i) and (C)(4)(c), to enact R.S.
5 51, 2456(B)(1)(a)(iv) and (B)(1)(b)(iv),"

6 AMENDMENT NO. 2

7 On page 1, line 7, delete "annual program caps" and insert "issuance of rebate payments"

8 AMENDMENT NO. 3

9 On page 1, delete lines 10 through 12, and insert:

10 "Section 1. R.S. 51:1787(A)(1)(a)(iv), 2455(A) and (D)(3), 2457(B)(3)(b)
11 and (B)(3)(c), and 3121(C)(3)(b)(i) and (C)(4)(c) are hereby amended and reenacted
12 and R.S. 51, 2456(B)(1)(a)(iv) and (B)(1)(b)(iv) are hereby enacted to read as
13 follows:"

14 AMENDMENT NO. 4

15 On page 2, delete lines 7 through 21, and insert:

16 "(iv) **For advance notifications filed on or after July 1, 2018, the sales and**
17 **use tax rebate authorized in Item (i) of this Subparagraph shall be limited to**
18 **eighty percent of the sales and use taxes paid.** Requests for rebates of state sales
19 and use tax pursuant to this Section and R.S. 51:2456(B) shall be processed by the
20 Department of Revenue as follows:

21 (aa) A properly completed rebate request shall be submitted to the
22 Department of Revenue on forms provided by the Department of Revenue. For
23 purposes of this Section, a properly completed rebate request shall mean a rebate
24 request that includes the general information required on the face of the request, is
25 signed and includes a copy of the executed incentive contract, a copy of each invoice
26 over fifteen thousand dollars, and all required schedules. The request shall be
27 submitted electronically unless the secretary of the Department of Revenue grants
28 permission to submit the request in an alternate form.

29 (bb) Within ~~ten business~~ **sixty** days of the receipt of a properly completed
30 rebate request, the Department of Revenue shall rebate eighty percent of the total
31 amount claimed for rebate in the rebate request. Within ~~three six~~ months of the date
32 of filing the rebate request, the Department of Revenue shall audit the rebate request.
33 During such ~~three six~~-month period, the Department of Revenue shall disallow items
34 determined to be ineligible for rebate. Within ten business days following the
35 expiration of such ~~three six~~-month period, the Department of Revenue shall rebate
36 the remaining twenty percent of the amount claimed on the rebate request less any
37 amounts properly disallowed during the ~~three six~~-month audit period. The
38 Department of Revenue shall make such rebates from the current collections of the
39 taxes collected pursuant to Chapter 2, Chapter 2-A, or Chapter 2-B of Subtitle II of
40 Title 47 of the Louisiana Revised Statutes of 1950, as amended. Any sales and use
41 tax rebate issued **pursuant to this Section** shall be subject to subsequent audit by the
42 Department of Revenue, and any rebate amount determined to be in excess of that
43 which should have been allowed shall be subject to collection by the Department of
44 Revenue.

(cc) Failure of the Department of Revenue to timely pay rebates as provided herein shall entitle the taxpayer to interest, which shall begin to accrue ~~three~~ six months after the completed rebate request is received at the rate established pursuant to the provisions of R.S. 13:4202. Payments of interest authorized according to the provisions of this Section shall be made from the current collections of taxes collected pursuant to Chapter 2, Chapter 2-A, or Chapter 2-B of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as amended.

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AMENDMENT NO. 5

On page 3, delete lines 27 through 29, and on page 4, delete lines 1 through 18, and insert:

"(iv) For advance notifications filed on or after July 1, 2018, the sales and use tax rebate authorized in Item (i) of this Subparagraph shall be limited to eighty percent of the sales and use taxes paid.

(b)(1) * * *
* * *

(iv) For advance notifications filed on or after July 1, 2018, the project facility expense rebate shall be limited to one and two-tenths percent of qualified capital expenditures for the facilities or facilities designated in the contract.

§2457. Filing claim to receive rebate; determination; repayment

* * *

B. Issuance of state sales and use tax rebate.

* * *

(3) Requests for rebates of state sales and use taxes pursuant to this Section shall be processed by the Department of Revenue as follows:

* * *

(b) Within ~~ten business~~ sixty days of receipt of a properly completed rebate request, the Department of Revenue shall rebate eighty percent of the total amount claimed for rebate in the rebate request. Within ~~three~~ six months of the date of filing the rebate request, the Department of Revenue shall audit the rebate request. During the ~~three~~ six-month period, the Department of Revenue shall disallow items determined to be ineligible for rebate. Within ten business days following the expiration of the ~~three~~ six-month period, the Department of Revenue shall rebate the remaining twenty percent of the amount claimed on the rebate request less any amounts properly disallowed during the ~~three~~ six-month audit period. The Department of Revenue shall make the rebates from the current collections of the taxes collected pursuant to Chapter 2, Chapter 2-A, or Chapter 2-B of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as amended. Any sales and use tax rebate issued **pursuant to this Section** shall be subject to subsequent audit by the Department of Revenue, and any rebate amount determined to be in excess of the amount that should have been allowed shall be subject to collection by the Department of Revenue.

(c) Failure of the Department of Revenue to timely pay rebates as provided herein shall entitle the taxpayer to interest, which shall begin to accrue ~~three~~ six months after the completed rebate request is received at the rate established pursuant to the provisions of R.S. 13:4202. Payments of interest authorized according to the provisions of this Section shall be made from the current collections of taxes collected pursuant to Chapter 2, Chapter 2-A, or Chapter 2-B of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as amended.

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AMENDMENT NO. 6

On page 6, delete lines 6 through 13