
HOUSE COMMITTEE AMENDMENTS

2018 Second Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Reengrossed Senate Bill No. 10 by Senator Morrell

1 AMENDMENT NO. 1

2 On page 1, delete lines 13 through 17 in their entirety and insert the following:

3 "Section 2. R.S. 47:297.8(A) is hereby amended and reenacted to read as follows:

4 §297.8. Earned income tax credit

5 A. There shall be a credit against the tax imposed by this Chapter for
6 individuals in an amount equal to ~~five~~ **three and one-half** percent of the federal
7 earned income tax credit for which the individual is eligible for the taxable year
8 under Section 32 of the Internal Revenue Code.

9 * * *

10 Section 3. The provisions of Section 1 of this Act shall be applicable to tax
11 years beginning on or after January 1, 2018.

12 Section 4.(A) The provisions of Section 1 of this Act are repealed on the date
13 that a temporary sales and use tax levied pursuant to R.S. 47:321.1, as amended by
14 an act of the 2018 Second Extraordinary Session of the Legislature, expires or
15 terminates.

16 (B) The provisions of Section 2 of this Act shall become effective on the date
17 that a temporary sales and use tax levied pursuant to R.S. 47:321.1, as amended by
18 an act of the 2018 Second Extraordinary Session of the Legislature, expires or
19 terminates."

20 AMENDMENT NO. 2

21 On page 2, line 1, change "Section 3." to "Section 5."