
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Curry J. Lann.

SB 217 Original	DIGEST 2020 Regular Session	Carter
-----------------	--------------------------------	--------

Proposed law authorizes an annual rebate for tolls paid by a qualified business for travel on the Judge Perez Bridge, also known as the "Belle Chasse Bridge", that carries northbound La. Hwy. 23 over the Gulf Intracoastal Waterway.

Proposed law requires the Dept. of Transportation and Development (DOTD) to determine the amount of the annual rebate that does not exceed the actual amount of the qualified business's toll fees paid during the calendar year.

Proposed law defines "qualified business" as any business entity that meets all of the following requirements:

- (1) Is authorized to do business in the state of La. and subject to the state income tax imposed by present law.
- (2) Owns a minimum of five vehicles that are registered with the office of motor vehicles in a parish with a population of not less than 23,000 persons and not more than 23,300 persons.
- (3) Is certified by DOTD.

Proposed law requires DOTD to promulgate rules and regulations and develop and approve the application electronically submitted by the qualified business to the Dept. of Revenue (DOR).

Proposed law requires DOTD to certify and issue a receipt to the qualified business indicating the amount of the qualified business's toll fees for the calendar year.

Proposed law requires DOR to provide a standardized format for the receipt to be issued by DOTD to a qualified business.

Proposed law requires the qualified business to provide a copy of the receipt to DOR in a format provided by the secretary of DOR.

Proposed law authorizes DOR to audit and verify toll fees claimed in a rebate request, including an audit of the entity that originally collected the toll fees from the qualified business, before making the rebate.

Proposed law requires the secretary of DOR to issue rebates as follows:

- (1) Requires rebates to entities taxed as a partnership for federal income purposes to be paid out

of current collections of individual income tax.

- (2) Requires all other rebates to be paid out of current collections of corporate income tax.

Effective August 1, 2020.

(Adds R.S. 47:6361)