
SENATE COMMITTEE AMENDMENTS

2020 Second Extraordinary Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 20 by Representative Edmonds

1 AMENDMENT NO. 1

2 On page 1, line 2, delete "R.S. 47:297.15" and insert "R.S. 47:293(9)(a)(xix) and 297.15"

3 AMENDMENT NO. 2

4 On page 1, delete line 8 and insert:

5 "Section 1. R.S. 47:293(9)(a)(xix) and 297.15 are hereby enacted to read as follows:
6 §293. Definitions

7 The following definitions shall apply throughout this Part, unless the context
8 requires otherwise:

9 * * *

10 (9)(a) "Tax table income", for resident individuals, means adjusted gross
11 income plus interest on obligations of a state or political subdivision thereof, other
12 than Louisiana and its municipalities, title to which obligations vested with the
13 resident individual on or subsequent to January 1, 1980, and less:

14 * * *

15 (xix) For taxable periods beginning on and after January 1, 2020, and on or
16 before December 31, 2020, the COVID-19 educational expenses deduction as
17 provided for in R.S. 47:297.15.

18 * * *"

19 AMENDMENT NO. 3

20 On page 1, line 11, delete "or incurred"

21 AMENDMENT NO. 4

22 On page 1, line 16, delete "incurred or"

23 AMENDMENT NO. 5

24 On page 2, line 22, after "297.12" insert "or the credit provided for in R.S. 47:297.4"

25 AMENDMENT NO. 6

26 On page 2, between lines 22 and 23 insert:

27 "Section 2. The provisions of this Act shall be applicable to taxable periods
28 beginning on and after January 1, 2020, and on or before December 31, 2020."

29 AMENDMENT NO. 7

30 On page 2, line 23, delete "Section 2." and insert "Section 3."