

---

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

SB 72 Reengrossed

2020 Second Extraordinary Session

Talbot

Proposed law authorizes a one-time refundable income tax credit for a portion of annual state license or permit fees imposed by the commissioner of alcohol and tobacco control and paid by the owners or operators of restaurant establishments and establishments licensed to sell or serve alcoholic beverages for consumption on their premises by paying customers.

Proposed law provides that the amount of the credit shall equal the amount of the annual state license or permit fee for calendar year 2020 attributable to months in which the license or permit holder was closed due to a COVID-19 related gubernatorial proclamation. If a license or permit is issued on a two-year basis, the credit shall be allowed if any part of the license or permit authorized the business to be operational during calendar year 2020 and the credit will be the amount of the fee attributable to a closure due to a COVID-19 related gubernatorial proclamation.

Proposed law provides for the claiming of the credit.

Proposed law is applicable to income taxable periods beginning on Jan. 1, 2020, through Dec. 31, 2020.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:6041)

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill

1. Make technical corrections.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the reengrossed bill:

1. Clarify the returns in which the credit may be claimed.
2. Add requirement that proposed law is applicable to income taxable periods beginning on Jan. 1, 2020, through Dec. 31, 2020.