

SENATE BILL NO. 52

BY SENATOR REESE

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AN ACT

To enact R.S. 47:6006(G), 6006.1(H), and 6014(G), relative to tax credits; to authorize payments of certain ad valorem taxes made for the 2020 tax year to be treated as timely paid for purposes of the tax credits for ad valorem taxes paid; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6006(G), 6006.1(H), and 6014(G) are hereby enacted to read as follows:

§6006. Tax credits for local inventory taxes paid

* * *

G. Taxpayers that pay ad valorem taxes for the 2020 tax year that are eligible for the credit provided by this Section but are paid after December 31, 2020, may elect to treat these taxes as having been paid on December 31, 2020, for purposes of this credit, provided that the payments are made to the local tax collector on or before April 15, 2021. Taxpayers that make this election shall not also claim these taxes as having been paid in 2021 for purposes of claiming this credit for the 2021 tax year.

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§6006.1. Tax credits for taxes paid with respect to vessels in Outer Continental Shelf

Lands Act Waters

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H. Taxpayers that pay ad valorem taxes for the 2020 tax year that are eligible for the credit provided by this Section but are paid after December 31, 2020, may elect to treat these taxes as having been paid on December 31, 2020, for purposes of this credit, provided that the payments are made to the local tax

1 collector on or before April 15, 2021. Taxpayers that make this election shall not
2 also claim these taxes as having been paid in 2021 for purposes of claiming this
3 credit for the 2021 tax year.

4 * * *

5 §6014. Credit for property taxes paid by certain telephone companies; fund

6 * * *

7 G. Taxpayers that pay ad valorem taxes for the 2020 tax year that are
8 eligible for the credit provided by this Section but are paid after December 31,
9 2020, may elect to treat these taxes as having been paid on December 31, 2020,
10 for purposes of this credit, provided that the payments are made to the local tax
11 collector on or before April 15, 2021. Taxpayers that make this election shall not
12 also claim these taxes as having been paid in 2021 for purposes of claiming this
13 credit for the 2021 tax year.

14 Section 2. This Act shall become effective upon signature by the governor or, if not
15 signed by the governor, upon expiration of the time for bills to become law without signature
16 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
17 vetoed by the governor and subsequently approved by the legislature, this Act shall become
18 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____