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**HOUSE COMMITTEE AMENDMENTS**

2023 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 255 by Representative Landry

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1 AMENDMENT NO. 1

2 On page 1, line 6, after "the credit;" and before "to require" insert "to provide for limitations  
3 with respect to the credit;"

4 AMENDMENT NO. 2

5 On page 2, at the beginning of line 9, change "C." to "C.(1)"

6 AMENDMENT NO. 3

7 On page 2, between lines 11 and 12, insert the following:

8 "(2) The total amount of credits granted pursuant to the provisions of this  
9 Section shall not exceed one hundred thousand dollars per calendar year.

10 (3) The granting of tax credits authorized by this Section shall be on a  
11 first-come, first-served basis. If the total amount of credits claimed in a particular  
12 calendar year exceeds the amount of tax credits authorized for that year, the  
13 Department of Revenue shall treat the excess as having been applied for on the first  
14 day of the subsequent year. The department shall treat all requests received on the  
15 same business day as received at the same time. If the aggregate amount of the  
16 requests received on a single business day exceeds the total amount of available tax  
17 credits, the department shall approve tax credits on a pro rata basis."

18 AMENDMENT NO. 4

19 On page 3, between lines 18 and 19, insert the following:

20 "H. No credits authorized by this Section may be claimed for any taxable  
21 year beginning after December 31, 2028."