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**SENATE COMMITTEE AMENDMENTS**

2023 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Engrossed House Bill No. 452 by Representative Bourriaque

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1 AMENDMENT NO. 1

2 On page 1, line 3, change "corporate" to "corporation"

3 AMENDMENT NO. 2

4 On page 1, line 5, after "Corporation;" and before "to provide" insert "to establish a cap on  
5 the amount of credits that may be claimed;"

6 AMENDMENT NO. 3

7 On page 1, line 10, after "date;" delete the remainder of the line and at the beginning of line  
8 11 delete "to appropriation;"

9 AMENDMENT NO. 4

10 On page 2, delete line 2 in its entirety and insert in lieu thereof the following:

11 "42(b)(1)(B)(ii) and shall be claimed in equal installments each year over a period  
12 of six years."

13 AMENDMENT NO. 5

14 On page 2, line 13, change "award" to "grant"

15 AMENDMENT NO. 6

16 On page 2, line 15, change "awarding" to "granting"

17 AMENDMENT NO. 7

18 On page 2, line 18, after "amount of the" and before "award." insert "credit"

19 AMENDMENT NO. 8

20 On page 3, line 5, change "awarded" to "granted"

21 AMENDMENT NO. 9

22 On page 3, delete lines 8 through 18 in their entirety and insert in lieu thereof the following:

23 "(3) The total amount of credits granted in accordance with this Section that  
24 may be claimed against income tax, corporation franchise tax, and insurance  
25 premium tax, collectively, shall not exceed ten million dollars over the duration of  
26 the program. The secretary of the Department of Revenue may promulgate rules in  
27 accordance with the Administrative Procedure Act with respect to implementation  
28 of the taxpayer claim cap provided for in this Paragraph. The secretary shall develop  
29 any such rules in consultation with the commissioner of insurance."

30 AMENDMENT NO. 10

31 On page 5, line 29, after "after" delete the remainder of the line and insert in lieu thereof  
32 "December 31, 2029."

1 AMENDMENT NO. 11

2 On page 6, delete lines 3 and 4 in their entirety

3 AMENDMENT NO. 12

4 On page 6, at the beginning of line 5, change "Section 4." to "Section 3."