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HOUSE FLOOR AMENDMENTS

2025 Regular Session

Amendments proposed by Representative Mandie Landry to Reengrossed House Bill No. 535 by Representative Mandie Landry

AMENDMENT NO. 1

On page 1, line 2, after "R.S. 47:1517.2" delete the comma "," and delete the remainder of the line and insert the following:

"and to repeal R.S. 47:1517.1 and R.S. 51:935.1, relative to tax incentives and economic development programs; to provide for duties of the legislative auditor; to require the legislative auditor"

AMENDMENT NO. 2

On page 1, line 5, after "reports on" delete the remainder of the line in its entirety and insert the following:

"tax incentives and economic development programs; to repeal requirements relative to reports on tax incentives by certain agencies; to repeal requirements for the unified economic development budget report; and to provide for related matters."

AMENDMENT NO. 3

On page 1, line 8, after "incentive" and before "evaluation" insert "and economic development program"

AMENDMENT NO. 4

On page 1, between lines 9 and 10, insert the following:

"A. For purposes of this Section, the following terms shall have the meanings ascribed to them in this Subsection:

(1) "Economic development program" means any state program which directly or indirectly confers fiscal benefits on employers located in the state for the purpose of retaining and creating jobs and growing the state's economy. Such programs may include grants, loan guarantees, and tax exemptions, exclusions, credits, and rebates, but only to the extent that such benefits are used by an identifiable group of employers in the same or a similar business. The ten-year property tax exemption and the inventory tax credit shall not be deemed economic development programs for purposes of this Section.

(2) "Tax incentive" means any tax rebate or tax credit."

AMENDMENT NO. 5

On page 1, at the beginning of line 10, change "A.(1)" to "B.(1)"

1 AMENDMENT NO. 6

2 On page 1, delete lines 11 and 12 in their entirety and insert the following:

3 "authority concerning tax incentives and economic development programs in
4 accordance with R.S. 24:513, and shall evaluate and report on each tax incentive and
5 economic development program at least once every four years."6 AMENDMENT NO. 77 On page 1, line 13, after "tax incentive" and before "administered" insert "and economic
8 development program"9 AMENDMENT NO. 810 On page 1, line 14, after "agency" insert a period "." and delete the remainder of the line and
11 insert "The legislative auditor may"12 AMENDMENT NO. 913 On page 1, line 15, after "incentive" and before "that" insert "or program"14 AMENDMENT NO. 1015 On page 1, at the beginning of line 18, change "B.(1)" to "C.(1)"16 AMENDMENT NO. 11

17 On page 1, delete line 19 in its entirety and insert the following:

18 "incentives and economic development programs and an analysis of the impact of
19 those incentives and programs on state revenue. The cost-"20 AMENDMENT NO. 1221 On page 2, line 5, after "tax incentive" and before "authorized" insert "and economic
22 development program"23 AMENDMENT NO. 13

24 On page 2, delete lines 7 through 9 in their entirety and insert the following:

25 "(a) Analyzing economic impacts created or constrained by the tax incentive
26 or economic development program."27 AMENDMENT NO. 1428 On page 2, at the beginning of line 10, change "(c)" to "(b)"29 AMENDMENT NO. 1530 On page 2, line 11, after "incentives" and before the period "." insert "and economic
31 development programs"32 AMENDMENT NO. 16

33 On page 2, delete lines 12 and 13 in their entirety

1 AMENDMENT NO. 17

2 On page 2, delete line 14 in its entirety and insert the following:

3 "(c) Determining whether there is a local sales tax increase or decrease from
4 the tax incentive or economic development program."5 AMENDMENT NO. 18

6 On page 2, delete line 17 in its entirety and insert the following:

7 "D. Evaluations shall also include the following assessments:"8 AMENDMENT NO. 199 On page 2, line 19, after "incentive" and before "does" insert "or economic development
10 program"11 AMENDMENT NO. 20

12 On page 2, delete lines 20 and 21 in their entirety and insert the following:

13 "(2) Whether the company receiving the incentive or participating in the
14 economic development program is achieving its goals."15 AMENDMENT NO. 21

16 On page 2, delete lines 22 and 23 in their entirety and insert the following:

17 "E. The legislative auditor may require companies receiving tax incentives
18 or participating in economic development programs to take part in evaluations and
19 accurately verify data."20 AMENDMENT NO. 2221 On page 2, at the beginning of line 24, change "E.(1)" to "F.(1)"22 AMENDMENT NO. 2323 On page 2, line 25, after "incentive" and before "has" insert "or participating in a particular
24 economic development program"25 AMENDMENT NO. 2426 On page 2, line 26 after "for the" and before "then" delete "tax incentive," and insert
27 "incentive or program,"28 AMENDMENT NO. 2529 On page 2, line 28, after "for that" delete the remainder of the line in its entirety and insert
30 "incentive or program."31 AMENDMENT NO. 2632 On page 3, line 2, after "incentive" and before "pursuant" insert "or economic development
33 program"

1 AMENDMENT NO. 27

2 On page 3, delete lines 9 and 10 in their entirety and at the beginning of line 11, delete
3 "numbered year." and insert the following:

4 "G. The legislative auditor shall publish and submit to the legislature a
5 quadrennial report concerning evaluations conducted pursuant to this Section. The
6 legislative auditor shall submit the initial report required by this Section on or before
7 December 31, 2026."

8 AMENDMENT NO. 28

9 On page 3, after line 12, insert the following:

10 "Section 2. R.S. 47:1517.1 and R.S. 51:935.1 are hereby repealed in their entirety."