HOUSE COMMITTEE AMENDMENTS

2025 Regular Session

Amendments proposed by House Committee on Ways and Means to Engrossed Senate Bill No. 159 by Senator Cathey

| 1 | AMENDMENT NO. 1 |
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| 2 | On page 1, line 2, after "R.S. 47:297.18(B)(2)" and before "and (I)," insert "and (5)(c)" |
| 3 | AMENDMENT NO. 2 |
| 4 5 | On page 1, at the beginning of line 4, after "applies;" and before "to extend" insert "to provide for definitions; to provide for limitations;" |
| 6 | AMENDMENT NO. 3 |
| 7 | On page 1, line 6, after "R.S. 47:297.18(B)(2)" and before "and (I)" insert "and (5)(c)" |
| 8 | AMENDMENT NO. 4 |
| 9 | On page 1, between lines 14 and 15, insert the following: |
| 10 11 | "(5) For purposes of this Section, the term "digital nomad" shall mean an individual who: |
| 12 | * * * |
| 13 14 15 | (c) Works remotely full-time for a nonresident <u>unit or division of a</u> business as provided for by rule by the secretary of the Department of Revenue. <u>The provisions of this Subparagraph shall apply to a nonresident business legally</u> |
| 16 | domiciled in Louisiana that has insubstantial Louisiana-based business activity. |

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