

**HOUSE COMMITTEE AMENDMENTS**

2026 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 633 by Representative Bacala

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" delete the remainder of the line in its entirety and insert  
3 the following:

4 "R.S. 47:118(C)(1), (D)(introductory paragraph), (1)(introductory paragraph) and  
5 (b), and (2), 287.655(C)(1), (D)(2) and (3), and (G)(introductory)"

6 AMENDMENT NO. 2

7 On page 1, line 10, after "Section 1." delete the remainder of the line its entirety and insert  
8 the following:

9 "R.S. 47:118(C)(1), (D)(introductory paragraph), (1)(introductory paragraph) and  
10 (b), and (2), 287.655(C)(1), (D)(2) and (3), and (G)(introductory)"

11 AMENDMENT NO. 3

12 On page 1, after line 20, insert the following:

13 "D. Exception. Notwithstanding the provisions of the preceding  
14 Subsections, the penalty ~~imposed~~ with respect to any underpayment of any  
15 installment shall not be imposed if no declaration of estimated tax is required to be  
16 filed ~~under~~ pursuant to the provisions of R.S. 47:116(A), or if the total amount of all  
17 payments of estimated tax made on or before the last date prescribed for the payment  
18 of ~~such the~~ the installment equals or exceeds ~~whichever of the following is the lesser the~~  
19 the lesser of the following:

20 (1) The amount which would have been required to be paid on or before ~~such~~  
21 the last date prescribed for the payment of that installment if the estimated tax were  
22 ~~whichever of the following is the least. the lesser of any of the following~~:

23 \* \* \*

24 (b) An amount equal to the tax computed at the ~~rates applicable to the~~  
25 ~~taxable year on the basis of the taxpayer's status with respect to personal exemptions~~  
26 ~~and credits for dependents under R.S. 47:79 for the taxable year, rate and the~~  
27 standard deduction applicable to the current tax year, pursuant to R.S. 47:294, but  
28 otherwise on the basis of the facts shown on ~~his~~ the taxpayer's return for, and the law  
29 applicable to, the preceding taxable year, or

30 \* \* \*

31 (2) An amount equal to ninety percent of the tax computed, at the ~~rates~~ rate  
32 applicable to the taxable year, on the basis of the actual taxable income for the  
33 months in the taxable year ending before the month in which the installment is  
34 required to be paid.

35 \* \* \*"

1 AMENDMENT NO. 4

2 On page 2, between lines 15 and 16, insert the following:

3                   "(2) An amount equal to the tax computed at the ~~rates~~ rate applicable to the  
4 taxable year but otherwise on the basis of the acts shown on the return of the  
5 corporation for, and the law applicable to, the preceding taxable year."

6 AMENDMENT NO. 5

7 On page 3, line 12, after "day" and before the period "." insert "of the fifth month"