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**HOUSE COMMITTEE AMENDMENTS**

2015 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 748 by Representative Stokes

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1 AMENDMENT NO. 12 On page 3, line 11, after "production"" and before "a production" delete "shall mean" and  
3 insert "means"4 AMENDMENT NO. 2

5 On page 3, between lines 14 and 15, insert the following:

6 "(18) "Taxpayer" means an investor, motion picture production company  
7 applicant, individual with an ownership interest in a motion picture production  
8 company applicant, or a subsequent transferee of the tax credit."9 AMENDMENT NO. 310 On page 3, line 17, after "productions" and before the period "." insert "for initial  
11 certifications issued on or after January 1, 2016"12 AMENDMENT NO. 413 On page 3, at the end of line 21, delete "However," and from the beginning of line 22, delete  
14 "credits" and insert "Credits"15 AMENDMENT NO. 516 On page 5, at the end of line 10, delete "must" and insert "shall"17 AMENDMENT NO. 618 On page 5, at the beginning of line 13, after "credits" delete "are deemed waived" and insert  
19 "shall be deemed waived"20 AMENDMENT NO. 721 On page 5, at the end of line 14, after "determination" and before the period "." insert "as to  
22 certification"23 AMENDMENT NO. 824 On page 6, line 4, after "limited to" delete the remainder of the line, delete lines 5 through  
25 7 in their entirety, and insert the following:26 "convictions related to fraud or misrepresentation, the taxpayer shall be assessed by  
27 the Department of Revenue for the tax period in which the tax credits are invalidated  
28 in an amount necessary for the recapture of tax credits."29 AMENDMENT NO. 930 On page 6, at the beginning of line 9, delete "paid to" and insert "certified and paid, claimed  
31 or obtained by"

1 AMENDMENT NO. 10

2 On page 6, line 11, after "47:1561" and before "and initiated" insert a comma "," and insert  
3 the following:

4 "plus interest and penalties provided by law for the delinquent payment of taxes."

5 AMENDMENT NO. 11

6 On page 6, at the end of line 15, after "paid" delete the remainder of the line and insert a  
7 period "." and insert the following:

8 "(b) Two years from December thirty-first in the year in which the tax credit  
9 was claimed.

10 (c) Two years from December thirty-first in the year in which the tax credit  
11 was registered with the Louisiana Tax Credit Registry, as required by R.S. 47:1524."

12 AMENDMENT NO. 12

13 On page 6, at the beginning of line 16, delete "(b)" and insert "(d)"

14 AMENDMENT NO. 13

15 On page 6, line 28, after "credits" and before the period "." delete "are deemed waived" and  
16 insert "shall be deemed waived"

17 AMENDMENT NO. 14

18 On page 7, at the end of line 4, after "determination" and before the period "." insert "as to  
19 certification"

20 AMENDMENT NO. 15

21 On page 7, line 11, after "amount of" and before "tax" delete "the"

22 AMENDMENT NO. 16

23 On page 7, line 18, after "appeal" and before "in" insert "the decision"