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HOUSE FLOOR AMENDMENTS

2016 Regular Session

Amendments proposed by Representative Abramson to Engrossed House Bill No. 735 by Representative Abramson

1 AMENDMENT NO. 1

2 On page 1, line 2, after "287.651(A)(1)," delete the remainder of the line and insert "609(A),
3 and 1675(H)(1)(e) and (f) as enacted by Act No. 23 of the 2016 First Extraordinary Session
4 of the Legislature, relative"

5 AMENDMENT NO. 2

6 On page 1, line 4, after "taxes;" and before "to" insert the following:

7 "to provide relative to the claiming of certain transferable tax credits in the Tax
8 Credit Registry;"

9 AMENDMENT NO. 3

10 On page 3, after line 28, insert the following:

11 "Section 2. R.S. 47:1675(H)(1)(e) and (f) as enacted by Act No. 23 of the 2016 First
12 Extraordinary Session of the Legislature are hereby amended and reenacted to read as
13 follows:

14 §1675. General administrative provisions for credits against income and corporation
15 franchise tax

16 * * *

17 H. Transferable income or corporation franchise tax credits.

18 (1) Unless otherwise provided in the statute granting the credit:

19 * * *

20 (e) To claim a credit on a tax return, the effective date of transfer, as reflected
21 in the Tax Credit Registry pursuant to R.S. 47:1524, must be on or before the due
22 date of the return, ~~without regard to the granting~~ inclusive of any extension.

23 (f) A tax credit with an effective date of transfer, as reflected in the Tax
24 Credit Registry pursuant to R.S. 47:1524, after the due date of the return, ~~without~~
25 ~~regard to the granting~~ inclusive of any extension, may be utilized as a payment.

26 * * *"

27 AMENDMENT NO. 4

28 On page 4, at the beginning of line 1, delete "Section 2." and insert "Section 3."

1 AMENDMENT NO. 5

2 On page 4, at the beginning of line 3, delete "Section 3." and insert "Section 4."