

**SENATE COMMITTEE AMENDMENTS**

2016 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 978 by Representative Danahay

1 AMENDMENT NO. 1

2 On page 1, line 4, after "(7)(d)," and before "and Section 2" delete "and 1432(B)," and insert  
3 "1432(B), and 1484(A),"

4 AMENDMENT NO. 2

5 On page 1, at the beginning of line 6, delete "and 1435(D)," and insert "1435(D), 1437(C),  
6 and 1484(C),"

7 AMENDMENT NO. 3

8 On page 1, line 12, after "agencies;" and before "to provide" insert "to authorize an offset  
9 against certain tax liabilities to satisfy certain claims against the state;"

10 AMENDMENT NO. 4

11 On page 1, line 17, after "(7)(d)" and before "are hereby" delete "and 1432(B)," and insert  
12 "1432(B), and 1484(A)"

13 AMENDMENT NO. 5

14 On page 1, line 18, after "(7)(e)" and before "are hereby" delete "and 1435(D)" and insert  
15 "1435(D), 1437(C), and 1484(C)"

16 AMENDMENT NO. 6

17 On page 3, line 9, after "in" and before "a court" insert "the Board of Tax Appeals or"

18 AMENDMENT NO. 7

19 On page 6, between lines 14 and 15, insert the following:

20        "§1437. Effect of final judgment

21                                               \*       \*       \*

22                C. In addition to the remedies provided for in this Section, or in any other  
23 applicable law, a final decision or judgment of the board may also be enforced in any  
24 manner provided by law for a final judgment of a district court. A writ of mandamus  
25 may also be issued to enforce provisions of Subsection B of this Section relating to  
26 final judgments.

27                                               \*       \*       \*

28        §1484. Satisfaction of claims

29                A. At each regular session of the legislature, an amount shall be  
30 appropriated, except as provided in ~~Subsection B~~ Subsections B and C of this  
31 Section, for the purpose of paying any and all claims that might be approved in  
32 accordance with the provisions of this Part, and which may be drawn against for the  
33 purpose of paying claims that might be duly approved by the Board of Tax Appeals.

34                                               \*       \*       \*

35                C.(1) When the Board of Tax Appeals has approved a claim against the state  
36 for erroneous payments of corporate franchise tax, and the claim is not paid pursuant  
37 to Subsection A of this Section within one year of the date the board's approval of  
38 the claim becomes final, the secretary of the Department of Revenue and the  
39 claimant may agree that the payment of the claim may be taken as an offset against  
40 state corporate income or franchise tax liability of the claimant.

1           (2) Up to twenty-five percent of the total claim approved by the board shall  
2 be allowed as an offset in each of the four taxable years immediately following the  
3 agreement of the parties to the offset. For each taxable year in which an offset  
4 authorized by this Subsection is taken, the amount of the offset shall not exceed the  
5 amount of the state corporate income or franchise tax liability against which the  
6 offset is taken after application of all income or corporation franchise tax credits.  
7 The secretary shall authorize an extension of time not to exceed two years within  
8 which an offset may be taken if payment of the amount of the total claim approved  
9 is not satisfied after four years.

10           (3) A party for which the secretary has authorized an offset pursuant to this  
11 Subsection may transfer the offset to a member of the party's affiliated group  
12 included in the federal consolidated return filed under the Internal Revenue Code.  
13 Any offset transferred to a member of the federal consolidated group shall only be  
14 allowed as an offset against the same taxes and shall be subject to the same  
15 limitations provided in Paragraph (2) of this Subsection. The transfer shall be in  
16 accordance with the procedures set forth by rule or on forms or instructions provided  
17 by the secretary.

18           (4) No offset authorized pursuant to this Subsection may be taken prior to  
19 July 1, 2017."

20 AMENDMENT NO. 8

21 On page 6, line 20, after "47:1418" and before "are" delete "and 1432" and insert ", 1432,  
22 1435, and 1437"

23 AMENDMENT NO. 9

24 On page 6, line 25, after "transfer" and before "to the" delete the comma ","

25 AMENDMENT NO. 10

26 On page 6, line 26, after "adjudication" and before "any manner" delete the comma ","