
HOUSE COMMITTEE AMENDMENTS

2017 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 425 by Representative Magee

1 AMENDMENT NO. 1

2 On page 1, line 2, after "R.S. 47:6006.1(A)" and before the comma "," delete "and (D)(2)"
3 and insert a comma "," and insert "(D)(2), and (F)"

4 AMENDMENT NO. 2

5 On page 1, line 4, after "credit;" and before "to" insert "to require certain payments of tax
6 credits under protest to be held in escrow;"

7 AMENDMENT NO. 3

8 On page 1, line 7, after "R.S. 47:6006.1(A)" and before "hereby" delete "and (D)(2) are"
9 and insert a comma "," and insert "(D)(2), and (F) are"

10 AMENDMENT NO. 4

11 On page 2, delete lines 10 and 11 in their entirety and insert the following:

12 "F. Nothing herein and any taxes paid by a taxpayer relative to any vessel,
13 as defined herein, shall in any way prohibit any taxpayer from the payment of ad
14 valorem taxes under protest or to otherwise resist the collection of such ad valorem
15 taxes. The Department of Revenue shall hold all payments of credits for ad valorem
16 taxes paid under protest in escrow until a final and non-appealable judgment in the
17 suit relative to the ad valorem tax payment is rendered. Further, nothing in this
18 Section shall affect, define, interpret, in whole or in part, or otherwise determine the
19 applicability of the international trade exemption in Article VII, Section 21(C)(16)
20 of the Constitution of Louisiana or any other applicable rights, exemptions,
21 exclusions, preemptions, or peremptions under the Constitution of Louisiana as
22 amended, the Constitution of the United States as amended, all treaties and executive
23 agreements of the United States, all intrastate agreements and compacts between
24 Louisiana and other states, all laws of Louisiana as amended, and all laws of the
25 United States of America as amended.

26 Section 2. The provisions of this Act shall apply to corporation income tax periods
27 beginning on and after January 1, 2017 and corporation franchise tax periods beginning on
28 and after January 1, 2018."

29 Section 3. This Act shall become effective on July 1, 2017."