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**HOUSE COMMITTEE AMENDMENTS**

2017 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 645 by Representative Gary Carter

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1 AMENDMENT NO. 1

2 On page 5, line 11, after "(c)" delete the remainder of the line in its entirety and delete lines  
3 12 through 15 in their entirety and at the beginning of line 16 delete "(d)"

4 AMENDMENT NO. 2

5 On page 5, line 20, after "applicant" and before "indicating" insert "and to the Department  
6 of Revenue"

7 AMENDMENT NO. 3

8 On page 6, delete lines 9 through 12 in their entirety and insert the following:

9 "(1) Tax credits previously granted to a taxpayer, but later disallowed,  
10 pursuant to the provisions of Subsection E of this Section, may be recovered by the  
11 secretary of the Department of Revenue through any collection remedy authorized  
12 by R.S. 47:1561 and initiated within the later of any of the following:

13 (a) Two years from December thirty-first in the year in which the tax credit  
14 was paid.

15 (b) Three years from December thirty-first of the year in which the taxes for  
16 the filing period were due.

17 (c) Three years from December thirty-first of the year in which the final tax  
18 credit certification letter was issued.

19 (d) The time period for which prescription has been extended, as provided by  
20 R.S. 47:1580."