



(Amends R.S. 51:2356; adds R.S. 47:4331(G), 6020(G), 6023(J), 6037(J), and R.S. 51:1807(F); repeals R.S. 47:1121-1128, and §3 of Acts 2011, No. 414 as amended by Acts 2015, No. 104)

### Summary of Amendments Adopted by Senate

#### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Removes provisions that no musical and theatrical production income tax credits be allowed for applications received on or after July 1, 2021.
2. Extends from July 1, 2017, to July 1, 2021, the date after which the Department of Economic Development cannot allocate tax credits under the modernization tax credit program.
3. Removes provisions that repeal the Brownsfield Investor Tax Credit program.

#### Senate Floor Amendments to engrossed bill

1. Removes provisions that establishes termination dates for the following tax credits and incentives programs:
  - a. Contracts granted by the State Board of Commerce and Industry to new and existing manufacturing industries. [R.S. 47:3204 & R.S. 47:4305]
  - b. The Small Business Innovation Research Grant (SBIRG) program. [R.S. 47:6015]
  - c. The digital interactive media and software tax credit program. [R.S. 47:6022]
  - d. The Ports of Louisiana investor tax credit or import-export cargo tax credit program. [R.S. 47:6036]
  - e. The qualified retention and modernization expenditures tax credit program. [R.S. 51:2399.3]
2. Extends the date that no sound recording investor tax credits shall be earned for applications submitted from July 1, 2017, to July 1, 2021.