2017 Regular Session

ACT No. 384

SENATE BILL NO. 177

BY SENATOR MORRELL

1	AN ACT
2	To amend and reenact R.S. 47:164(D)(2)(b), to provide for employee compensation eligible
3	as a production expense for purposes of the tax credit; to provide for applicable rates
4	of withholding tax; to provide for an effective date; and to provide for related
5	matters.
6	Be it enacted by the Legislature of Louisiana:
7	Section 1. R.S. 47:164(D)(2)(b) is hereby amended and reenacted to read as follows:
8	§164. Information at source
9	* * *
10	D. Withholding of tax at source.
11	* * *
12	(2) * * *
13	(b) Any motion picture production company, motion picture payroll services
14	company, or other entity making or causing to be made payments as provided in
15	Subparagraph (a) of this Paragraph, to an individual, or to an agent or agency, loan-
16	out company, personal service company, employee leasing company, or other entity
17	is considered to be paying compensation taxable by the state of Louisiana. For
18	purposes of eligibility as a production expenditure, the company or other entity
19	payor shall withhold taxes from those payments, excluding any amount that is
20	otherwise not subject to the withholding requirements imposed pursuant to
21	federal and state laws and regulations, at the highest individual rate of six percent
22	rate determined in accordance with an employee's withholding allowance
23	certificate, L-4, or the highest individual rate in effect at the time if there is no
24	employee withholding allowance certificate, and shall remit these payments to the
25	department quarterly, excluding any amount that would otherwise not be subject to

Page 1 of 2

Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

SB NO. 177

1	the withholding requirements imposed pursuant to state and federal law and
2	regulations.
3	* * *
4	Section 2. This Act shall become effective on July 1, 2017; if vetoed by the governor
5	and subsequently approved by the legislature, this Act shall become effective on July 1,
6	2017, or on the day following such approval by the legislature, whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: