

2018 First Extraordinary Session

SENATE BILL NO. 4

BY SENATOR JOHNS

TAX/TAXATION. Provides for incentive rebates under the Quality Jobs Program. (7/1/18)  
(Item No. 3)

1 AN ACT

2 To amend and reenact R.S. 51:2455(D)(3), relative to Quality Jobs incentive rebates; to  
3 change the application period for certain incentive rebates; to provide for an effective  
4 date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 51:2455(D)(3) is hereby amended and reenacted to read as follows:

7 §2455. Incentive rebates

8 \* \* \*

9 D.(1) \* \* \*

10 (3) ~~Applications~~ **Except as otherwise provided in this Paragraph,**  
11 **applications** shall be filed no later than twenty-four months after the filing of the  
12 advance notification, except for ~~advances~~ **as follows:**

13 **(a) For advance notifications** filed on or after January 1, 2014, and before  
14 January 31, 2014, applications may be filed at any time prior to January 31, 2016.

15 **(b) For advance notifications filed on or after June 1, 2015, and before**  
16 **July 1, 2015, applications may be filed at any time before January 1, 2018.**

17 \* \* \*

1 Section 2. This Act shall become effective on July 1, 2018.

2 Section 3. The provisions of this Act shall not terminate as provided in Section 6 of  
3 Act No. 126 of the 2015 Regular Session of the Legislature as amended by Section 2 of Act  
4 No. 28 of the 2016 First Extraordinary Session of the Legislature, and in the event a conflict  
5 between this Act and either Act No. 126 of the 2015 Regular Session of the Legislature or  
6 Act No. 28 of the 2016 First Extraordinary Session of the Legislature, the provisions of this  
7 Act shall control.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Leonore Heavey.

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DIGEST

SB 4 Original

2018 First Extraordinary Session

Johns

Present law requires that applications for La. Quality Jobs Program incentives be filed no later than 24 months after the filing of the advance notification.

Proposed law retains present law.

Present law provides an exception to the application filing requirement for projects for which an advance notification form was filed on or after January 1, 2014, and before January 31, 2014, and authorized applications for those projects to be filed any time prior to January 31, 2016.

Proposed law authorizes an additional exception to the application filing requirement for projects for which an advance notification was filed on or after June 1, 2015, and before July 1, 2015, and requires applications for those projects to be filed before January 1, 2018.

Effective July 1, 2018.

(Amends R.S. 51:2455(D)(3))