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**HOUSE FLOOR AMENDMENTS**

2018 First Extraordinary Session

Amendments proposed by Representative Leger to Engrossed House Bill No. 14 by Representative Leger

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1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" and before "Section" insert "R.S. 47:33(A)(5) and"

3 AMENDMENT NO. 2

4 On page 1, line 3, after "Legislature" and before "and" insert a comma "," and insert "to  
5 enact R.S. 47:33(A)(7),"

6 AMENDMENT NO. 3

7 On page 1, between lines 7 and 8, insert the following:

8 "Section 1. R.S. 47:33(A)(5) is hereby amended and reenacted and R.S. 47:33(A)(7)  
9 is hereby enacted to read as follows:

10 §33. Credit for taxes paid in other states

11 A. Subject to the following conditions, resident individuals shall be allowed  
12 a credit against the taxes imposed by this Chapter for net income taxes imposed by  
13 and paid to another state on income taxable under this Chapter, provided that:

14 \* \* \*

15 (5)(a) The credit shall be limited to the amount of Louisiana income tax that  
16 would have been imposed if the income earned in the other state had been earned in  
17 Louisiana.

18 (b) The credit shall not exceed the proportion of the net income tax payable  
19 under this Chapter as the income subject to tax in the other state and also taxable  
20 under this Chapter bears to the taxpayer's entire income upon which the net income  
21 tax is imposed by this Chapter.

22 \* \* \*

23 (7) For taxes paid on or after January 1, 2018, an individual partner or  
24 member who pays another state's entity level tax that is based on net income and  
25 does not have a capital component shall be allowed a deduction of their  
26 proportionate share of the entity level tax paid.

27 \* \* \*

28 AMENDMENT NO. 4

29 On page 1, at the beginning of line 8, delete "Section 1." and insert "Section 2."

1 AMENDMENT NO. 5

2 On page 1, at the beginning of line 16, delete "Section 2." and insert "Section 3."

3 AMENDMENT NO. 6

4 On page 1, at the beginning of line 18, delete "Section 3." and insert "Section 4."

5 AMENDMENT NO. 7

6 On page 1, line 18, after "effective on" and before "but" delete "July 1, 2018," and insert  
7 "April 1, 2018,"