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**HOUSE COMMITTEE AMENDMENTS**

2018 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 383 by Representative Davis

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1 AMENDMENT NO. 1

2 On page 1, between lines 15 and 16, insert the following:

3 "CHAPTER 5. LOUISIANA FIRST-TIME HOME BUYER REBATE PROGRAM"

4 AMENDMENT NO. 2

5 On page 2, line 16, after "who" delete the remainder of the line and at the beginning of line  
6 17, delete "in Louisiana" and insert "have resided in Louisiana and have filed a Louisiana  
7 tax return for no less than four calendar years and"

8 AMENDMENT NO. 3

9 On page 2, at the end of line 18, after "residence" and before the period ":" insert "in this  
10 state"

11 AMENDMENT NO. 4

12 On page 3, line 3, after "and ending" and before "there" delete "July 1, 2022," and insert  
13 "June 30, 2022,"

14 AMENDMENT NO. 5

15 On page 3, line 7, after "Section" delete the remainder of the line in its entirety and insert the  
16 following:

17 "within thirty days from the date the single-family residence is purchased. All  
18 applications for the rebate authorized by this Chapter and all supporting  
19 documentation for the rebate shall be electronically submitted to the Department of  
20 Revenue."

21 AMENDMENT NO. 6

22 On page 3, line 17, after "percent." and before "The" insert the following:

23 "For purposes of administering the per fiscal year cap, rebates issued pursuant to the  
24 provisions of this Chapter shall be accounted for and shall relate to the fiscal year in  
25 which the Act of Sale on the single-family residence is executed."

26 AMENDMENT NO. 7

27 On page 4, line 6, after "residence" and before the comma "," insert "in this state"

28 AMENDMENT NO. 8

29 On page 4, between lines 8 and 9, insert the following:

30 "(5) A statement by the first-time home buyer attesting that the first-time  
31 home buyer has lived in this state and has filed a state income tax return for no less  
32 than four calendar years prior to the date of purchase of the single-family residence

1 in this state for which the first-time home buyer is seeking the rebate for eligible  
2 costs."

3 AMENDMENT NO. 9

4 On page 4, line 9, after "to" and before "submit" insert "electronically"

5 AMENDMENT NO. 10

6 On page 4, at the end of line 11, after "Chapter" and before the colon ":" insert "in order for  
7 the rebate claim to be complete"

8 AMENDMENT NO. 11

9 On page 4, delete lines 19 and 20 in their entirety and at the beginning of line 21, delete "(d)"  
10 and insert "(c)"

11 AMENDMENT NO. 12

12 On page 4, between lines 22 and 23, insert the following:

13 "(d) A copy of the statement by the first-time home buyer attesting that the  
14 first-time home buyer has lived in this state and has filed a state income tax return  
15 for no less than four calendar years prior to the date of purchase of the single-family  
16 residence in this state and supporting documentation providing evidence of this  
17 claim."

18 AMENDMENT NO. 13

19 On page 5, line 5, after "department" and before "the purchase" delete "in the same fiscal  
20 year as" and insert "within thirty days of"

21 AMENDMENT NO. 14

22 On page 7, at the end of line 4, insert a semicolon ";" and insert "recovery and recapture of  
23 rebate"

24 AMENDMENT NO. 15

25 On page 7, at the beginning of line 5, before "The" insert "A." and after "affidavit" and  
26 before "to the" insert "or the submission of a statement regarding residency and the filing of  
27 tax returns"

28 AMENDMENT NO. 16

29 On page 7, line 10, after "affidavit" and before "to the" insert "or the submission of a  
30 statement regarding residency and the filing of tax returns"

31 AMENDMENT NO. 17

32 On page 7, between lines 12 and 13, insert the following:

33 "B. If a first-time home buyer who qualified for and received the rebate  
34 authorized pursuant to the provisions of this Chapter sells, leases, or otherwise  
35 relinquishes ownership of the single family residence within four calendar years  
36 from the date of execution of the Act of Sale on the single-family residence, the  
37 rebate shall be subject to recovery and recapture by the secretary of the Department  
38 of Revenue from the first-time home buyer. The secretary of the Department of  
39 Revenue may use any collection remedy authorized by R.S. 47:1561 to recover and

1 recapture the rebate from the first-time home buyer; however, the proceeding to  
2 recover and recapture the rebate shall be initiated within three years from December  
3 thirty-first of the year in which ownership of the single-family residence was  
4 relinquished by the first-time home buyer."

5 AMENDMENT NO. 18

6 On page 7, delete lines 14 and 15 in their entirety and insert the following:

7 "No rebate shall be issued pursuant to the provisions of this Chapter for any single-  
8 family residence purchased that has an Act of Sale executed after June 30, 2022."