



Proposed law reduces the project facility expense rebate to 1.2% of the qualified capital expenditures for the facility as to advance notifications received after July 1, 2018.

Proposed law clarifies that the maximum 15% of new payroll eligible for the rebate under the Competitive Project Payroll Incentive program applies for projects for which an invitation to apply was extended before July 1, 2015; this maximum percentage reduces to 12% for projects to which an invitation to apply is extended on or after July 1, 2015.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 51:1787(A)(1)(a)(iv), 2455(A) and (D)(3), 2457(B)(3)(b) and (B)(3)(c), 3121(C)(3)(b)(i) and (C)(4)(c); adds R.S. 51:2456(B)(1)(a)(iv) and (B)(1)(b)(iv); repeals Section 3 of Act 126 of 2015 R.S. and Section 2 of Act 28 of 2016 1E.S.)

### Summary of Amendments Adopted by Senate

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

1. Provides a cap for sales and use rebates of 80% for the sales and use taxes paid.
2. Changes the time frame for the filing and the distribution of rebates, and extends the audit period of certain rebates.

#### Senate Floor Amendments to engrossed bill

1. Makes legislative bureau technical changes.