

---

**SENATE FLOOR AMENDMENTS**

2018 Regular Session

Amendments proposed by Senator Hewitt to Engrossed House Bill No. 342 by Representative Abramson

1 AMENDMENT NO. 1

2 Delete Amendment Nos. 1 and 2 proposed by the Senate Committee on Revenue and Fiscal  
3 Affairs and adopted by the Senate on April 10, 2018.

4 AMENDMENT NO. 2

5 On page 1, line 2, delete "R.S. 47:1517.1(B)(introductory paragraph)" and insert "R.S.  
6 47:1517.1(A), (B)(introductory paragraph), (B)(1), and (G) and to enact R.S.  
7 47:1517.1(B)(4) and (5)"

8 AMENDMENT NO. 3

9 On page 1, lines 6 and 7, delete "R.S. 47:1517.1(B)(introductory paragraph) is hereby  
10 amended and reenacted" and insert "R.S. 47:1517.1(A), (B)(introductory paragraph), (B)(1),  
11 and (G) are hereby amended and reenacted and R.S. 47:1517.1(B)(4) and (5) are hereby  
12 enacted"

13 AMENDMENT NO. 4

14 On page 1, line 13, delete "legislature" and insert "Senate Committee on Revenue and Fiscal  
15 Affairs, the Senate Committee on Finance, the House Committee on Ways and Means, and  
16 the House Committee on Appropriations"

17 AMENDMENT NO. 5

18 On page 1, between lines 15 and 16, insert:

19                   "(1) Whether or not each tax incentive has been successful in meeting the  
20                   purpose for which it was enacted, in particular, whether each tax incentive benefits  
21                   those originally intended to be ~~benefited~~ benefitted, and if not, those who do  
22                   benefit."

23 AMENDMENT NO. 6

24 In Senate Committee Amendment No. 5 proposed by the Senate Committee on Revenue and  
25 Fiscal Affairs and adopted by the Senate on April 10, 2018, on page 1, between lines 29 and  
26 30, insert:

27                   "(5) Beginning in 2020, in addition to the reports provided for in this Section,  
28                   the Department of Revenue shall perform a comprehensive return on investment  
29                   analysis for all tax incentives for which the revenue loss was one million dollars or  
30                   more in the previous fiscal year. This return on investment analysis shall be  
31                   performed by the department regardless of which agency administers the tax  
32                   incentive. The department's report of the results shall include a ranking of tax  
33                   incentives by return on investment."