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**SENATE COMMITTEE AMENDMENTS**

2018 Second Extraordinary Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Engrossed House Bill No. 18 by Representative Jackson

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1 AMENDMENT NO. 1

2 On page 2, line 7, after "(7)" insert "(a)"

3 AMENDMENT NO. 2

4 On page 2, line 8, after "shareholder" delete the remainder of the line, delete lines 9 and 10,  
5 and insert:

6 "that pays another state's entity level tax that is based solely upon net income  
7 included in the entity's federal taxable income without any capital component shall  
8 be allowed a deduction equal to their proportionate share of the entity level tax paid.

9 (b) The deduction pursuant to this Paragraph shall be allowed only to the  
10 extent that the proportionate share of the related income on the tax paid to the other  
11 state is included in the calculation of Louisiana taxable income that is reported on  
12 the Louisiana return of the individual partner or member."