

**SENATE FLOOR AMENDMENTS**

2018 Second Extraordinary Session

Amendments proposed by Senator Morrell to Engrossed House Bill No. 18 by Representative Jackson

1 AMENDMENT NO. 1

2 On page 1, line 2, after "R.S. 47:33(A)(5)" insert "and 297.8(A)"

3 AMENDMENT NO. 2

4 On page 1, lines 3 and 4, delete "the individual income tax credit for taxes paid to other  
5 states" and insert "individual income tax credits and deductions"

6 AMENDMENT NO. 3

7 On page 5, after "in the credit" insert "for taxes paid to other states"

8 AMENDMENT NO. 4

9 On page 1, line 6, after "circumstances;" insert "to increase the earned income tax credit  
10 under certain circumstances;"

11 AMENDMENT NO. 5

12 On page 1, line 9, delete "is" and insert "and 297.8(A) are"

13 AMENDMENT NO. 6

14 On page 2, between lines 11 and 12, insert:

15 "§297.8. Earned income tax credit

16 A. ~~There~~ (1) Except as provided in Paragraph (A)(2) of this Subsection, there  
17 shall be a credit against the tax imposed by this Chapter for individuals in an amount  
18 equal to three and one-half percent of the federal earned income tax credit for which  
19 the individual is eligible for the taxable year under Section 32 of the Internal  
20 Revenue Code.

21 (2) For tax years beginning on and after January 1, 2018, there shall be a  
22 credit against the tax imposed by this Chapter for individuals in an amount equal to  
23 five percent of the federal earned income tax credit for which the individual is  
24 eligible for the taxable year under Section 32 of the Internal Revenue Code for any  
25 taxable year in which the state general sales and use tax rate exceeds four percent.

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