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**HOUSE COMMITTEE AMENDMENTS**

2020 Second Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 37 by Representative Beaulieu

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**1** AMENDMENT NO. 1**2** On page 1, at the beginning of line 5, after "credit;" and before "to provide for an" insert the  
**3** following:**4** "to provide for the claiming of credits; to provide for applicability;"**5** AMENDMENT NO. 2**6** On page 1, line 10, after "a" and before "credit" insert "one-time"**7** AMENDMENT NO. 3**8** On page 2, at the beginning of line 14, delete "Section 2." and insert the following:**9** "D. Credits may be claimed in accordance with the following:**10** (1) Any entity taxed as a corporation for Louisiana income tax purposes shall  
**11** claim any credit authorized according to the provisions of this Section on its  
**12** corporation income and franchise tax return.**13** (2) Any individual, estate, or trust shall claim any credit authorized  
**14** according to the provisions of this Section on its income tax return.**15** (3) Any entity not taxed as a corporation shall claim any credit authorized  
**16** according to the provisions of this Section on the returns of the partners or members  
**17** as follows:**18** (a) Corporate partners or members shall claim their share of the credit on  
**19** their corporation income tax or franchise tax returns.**20** (b) Individual partners or members shall claim their share of the credit on  
**21** their individual income tax or franchise tax returns.**22** (c) Partners or members that are estates or trusts shall claim their share of the  
**23** credit on their fiduciary income tax returns.**24** Section 2. The provisions of this Act shall be applicable to income taxable periods  
**25** beginning on or after January 1, 2020.**26** Section 3."