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HOUSE FLOOR AMENDMENTS

2020 Second Extraordinary Session

Amendments proposed by Representative Beaulieu to Engrossed House Bill No. 37 by Representative Beaulieu

1 AMENDMENT NO. 1

2 On page 1, at the beginning of line 11, delete "A." and insert "A.(1)"

3 AMENDMENT NO. 2

4 On page 1, line 16, after "Section." delete the remainder of the line and delete lines 17
5 through 20 in their entirety and on page 2, delete lines 1 and 2 in their entirety and insert the
6 following:

7
8 "the total sales made by the taxpayer's business from March 1, 2020, through
9 December 31, 2020, must be less than the total sales made by the taxpayer's business
10 from March 1, 2019, through December 31, 2019, as a result of the operations of the
11 business being interrupted by the COVID-19 pandemic. However, a restaurant
12 establishment or establishment licensed to sell or serve alcoholic beverages for
13 consumption on its premises by paying customers that commenced operations on or
14 after August 1, 2019, shall be eligible for the credit authorized pursuant to this
15 Section if its business operations were interrupted by the COVID-19 pandemic
16 between March 1, 2020, and December 31, 2020.

17 (2) The taxpayer claiming this credit shall submit documentation, as required
18 by the secretary, which evidences that the taxpayer's total sales from March 1, 2020,
19 through December 31, 2020, was less than the taxpayer's total sales from March 1,
20 2019, through December 31, 2019, as a result of the operations of the business being
21 interrupted by the COVID-19 pandemic. The documentation shall include the
22 taxpayer's total sales from March 1 through December 31 for both the 2019 and 2020
23 taxable periods, the taxpayer's Louisiana sales tax account number for each location
24 of the taxpayer's business, the taxpayer's office of alcohol and tobacco control permit
25 number for each location of the taxpayer's business, and any other documentation
26 required by the secretary. However, any business eligible for the credit authorized
27 pursuant to the provisions of this Section that commenced operations on or after
28 August 1, 2019, shall not be required to produce documentation evidencing total
29 sales for taxable periods in 2019."

30 AMENDMENT NO. 3

31 On page 2, line 24, after "income tax" and before "returns" delete "or franchise tax"

32 AMENDMENT NO. 4

33 On page 2, line 26, after "income tax" and before "returns" delete "or franchise tax"