
SENATE COMMITTEE AMENDMENTS

2021 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 31 by Senator Cathey

1 AMENDMENT NO. 1

2 On page 1, line 4, change "Louisiana Economic" to "the Department of Revenue;"

3 AMENDMENT NO. 2

4 On page 1, line 5, delete "Development"

5 AMENDMENT NO. 3

6 On page 1, line 5, after "requirements;" insert "to provide for recovery of the tax exemption
7 by the Department of Revenue;"

8 AMENDMENT NO. 4

9 On page 2, delete lines 9 through 13, and insert the following:

10 **"by this Chapter not to exceed the lesser of one hundred-fifty thousand**
11 **dollars or the gross wages of each taxpayer who qualifies as a digital nomad.**
12 **(2) The exemption shall apply for a period of up to two taxable**
13 **years during taxable years 2022, 2023, 2024, and 2025.**
14 **(3) The exemption shall apply only to gross wages received from**
15 **the services performed as a digital nomad.**
16 **(4) The taxpayer claiming the digital nomad exemption shall**
17 **maintain domicile in this state for one calendar year following the last**
18 **year the exemption is claimed."**

19 AMENDMENT NO. 5

20 On page 2, line 14, change "(2)" to "(5)"

21 AMENDMENT NO. 6

22 On page 2, delete line 16, and insert the following:

23 **"(a) Establishes residency in Louisiana after December 31, 2021."**

24 AMENDMENT NO. 7

25 On page 2, line 18, after "works" delete the remainder of the line, delete line 19, and insert
26 the following:

27 **"remotely full-time for a nonresident business.**
28 **(d) Is required to file a Louisiana resident or part-year resident**
29 **individual income tax return for the taxable year in which the exemption is**
30 **claimed."**

31 AMENDMENT NO. 8

32 On page 2, line 20, change "(d)" to "(e)"

33 AMENDMENT NO. 9

34 On page 2, line 21, change "(e)" to "(f)"

1 AMENDMENT NO. 10

2 On page 2, line 23, change "**(f)**" to "**(g)**"

3 AMENDMENT NO. 11

4 On page 2, delete lines 25 and 26

5 AMENDMENT NO. 12

6 On page 3, between lines 10 and 11, insert the following:

7 **"(3) "Nonresident business" means a business entity that is not registered**
8 **to do business in this state, has no agents, independent contractors, or**
9 **employees other than digital nomads in this state, is not transacting business in**
10 **this state, and has not filed and is not required to file any state or local tax**
11 **return in this state."**

12 AMENDMENT NO. 13

13 On page 3, delete lines 13 through 15

14 AMENDMENT NO. 14

15 On page 3, line 16, delete "**(2) Louisiana Economic Development**" and insert "**E. The**
16 **Department of Revenue**"

17 AMENDMENT NO. 15

18 On page 3, line 17, delete "**per year**" and insert "**for the life of the program**"

19 AMENDMENT NO. 16

20 On page 3, delete lines 18 through 27 and insert "**F. The Department of Revenue shall**
21 **provide an annual written evaluation**"

22 AMENDMENT NO. 17

23 On page 4, line 2, change "**January 1, 2027**" to "**January 1 of each year beginning in**
24 **2024**"

25 AMENDMENT NO. 18

26 On page 4, between lines 2 and 3, insert the following:

27 **"G. Recovery by Department of Revenue.**
28 **(1) The tax exemption previously granted to a taxpayer under this**
29 **Section, but later disallowed, may be recovered by the secretary of the**
30 **Department of Revenue through any collection remedy authorized by R.S.**
31 **47:1561 and initiated within three years from December thirty-first of the year**
32 **in which the exemption was claimed.**

33 **(2) The only interest that may be assessed and collected on the recovered**
34 **exemption is interest at a rate of three percentage points above the rate**
35 **provided in R.S. 9:3500(B)(1), which shall be computed from the original due**
36 **date of the return on which the exemption was claimed.**

37 **(3) The provisions of this Subsection are in addition to and shall not limit**
38 **the authority of the secretary of the Department of Revenue to assess or to**
39 **collect under any other provision of law.**

40 **H. The Department of Revenue may promulgate rules in accordance**
41 **with the Administrative Procedure Act to carry out the intent and purposes of**
42 **this Section.**

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I. There shall be no exemption pursuant to this Section for any wages earned by a digital nomad after December 31, 2025.