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**HOUSE COMMITTEE AMENDMENTS**

2021 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 678 by Representative Duplessis

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1 AMENDMENT NO. 1

2 On page 1, line 6, after "credit;" and before "to provide for" insert "to provide for rulemaking  
3 authority; to provide for applicability; to provide for certain limitations and requirements;"

4 AMENDMENT NO. 2

5 On page 1, line 11, after "a" and before "credit" insert "non-refundable"

6 AMENDMENT NO. 3

7 On page 2, delete lines 9 through 26 in their entirety and insert the following:

8 "(5) "Secretary" shall mean the secretary of the Department of Revenue.

9 C.(1) The amount of the credit provided for in this Section shall equal five  
10 percent of the total wages paid to an eligible re-entrant in an eligible job for twelve  
11 consecutive months following the release of the eligible re-entrant from  
12 imprisonment.

13 (2) Notwithstanding the provisions of Paragraph (1) of this Subsection, the  
14 total amount of tax credits granted to any eligible business pursuant to this Section  
15 shall not exceed two thousand five hundred dollars per eligible re-entrant.

16 D.(1) The credit shall be earned upon certification by the Department of  
17 Public Safety and Corrections or the applicable sheriff to the department that the  
18 eligible business employed an eligible re-entrant in an eligible job for twelve  
19 consecutive months following the release of the eligible re-entrant from  
20 imprisonment.

21 (2) The credit shall be earned only once for each eligible re-entrant.

22 E.(1) The credit shall be allowed against any Louisiana income or franchise  
23 tax due from an eligible business for the taxable period in which the credit is earned.

24 (2) If the tax credit authorized pursuant to this Section exceeds the tax  
25 liability of an eligible business, the business may carry any unused credit forward  
26 and apply the unused credit against subsequent tax liability for a period not to exceed  
27 five years.

28 F.(1) Credits previously granted to an eligible business, but later disallowed  
29 may be recovered by the secretary pursuant to the provisions provided for in R.S.  
30 47:1561 if recovery is initiated within three years from December thirty-first of the  
31 year in which the credits were earned.

32 (2) Any interest assessed and collected on the credits recovered pursuant to  
33 the provisions of this Subsection shall be at a rate of three percentage points above  
34 the rate provided for in R.S. 9:3500.

35 (3) Interest assessed and collected pursuant to this Subsection shall be  
36 computed from the original due date of the return on which the credit was taken.

37 G. A taxpayer shall not receive any other incentive for the job creation or  
38 hiring of an eligible re-entrant for which the taxpayer has received a tax credit  
39 pursuant to this Section.

40 H. The department may promulgate rules in accordance with the  
41 Administrative Procedure Act to establish procedures related to program eligibility  
42 and any other matter necessary to carry out this Section.

43 I. No credit shall be granted pursuant to this Section after June 30, 2027.

44 Section 2. The provisions of this Act shall be applicable to the employment of  
45 eligible re-entrants with a release date occurring on or after January 1, 2021.

1           Section 3. This Act shall become effective upon signature by the governor or, if not  
2 signed by the governor, upon expiration of the time for bills to become law without signature  
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
5 effective on the day following such approval."