
HOUSE COMMITTEE AMENDMENTS

2023 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 618 by Representative Willard

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" and before "and Section" delete "R.S. 47:33(A)(5), (6), and
3 (7)" and insert "R.S. 47:33"

4 AMENDMENT NO. 2

5 On page 1, line 4, after "Legislature," delete the remainder of the line in its entirety and at
6 the beginning of line 5, delete "repeal R.S. 47:33(A)(4),"

7 AMENDMENT NO. 3

8 On page 1, line 11, after "Section 1." delete the remainder of the line in its entirety and
9 delete line 12 in its entirety and insert the following:

10 "R.S. 47:33 is hereby amended and reenacted to read as follows:"

11 AMENDMENT NO. 4

12 On page 1, delete line 17 in its entirety and insert the following:

13 " (1) The credit shall be allowed only for taxes paid to the other state on
14 income which is taxable under its law irrespective of the residence or domicile of the
15 recipient.

16 (2) If accrued taxes when paid differ from the amounts claimed as credits by
17 the taxpayer, or if any tax paid is refunded in whole or in part, the taxpayer shall
18 notify the secretary who shall redetermine the amount of the tax for the year or years
19 affected, and the amount of tax due upon such redetermination, if any, shall be paid
20 by the taxpayer upon notice and demand by the secretary, or the amount of tax
21 overpaid, if any, shall be credited or refunded to the taxpayer in accordance with the
22 provisions of R.S. 47:261 et seq. In the case of such tax accrued but not paid, the
23 secretary as a condition precedent to the allowance of this credit may require the
24 taxpayer to give a bond with sureties approved by the secretary in such sum as the
25 secretary may require, conditioned upon the payment by the taxpayer of any amount
26 of tax found due upon any such redetermination, and the bonds herein prescribed
27 shall contain such further conditions as the secretary may require.

28 (3) The credits provided for in this Section shall be allowed only for the
29 same taxable period as that for which the tax liability to the other state arose,
30 irrespective of the method of accounting employed by the taxpayer. No deduction
31 shall be allowed under R.S. 47:55 for any net income taxes paid to another state if
32 any portion of such tax has been claimed as a credit under this Section.

33 (4) ~~The credit shall be allowed only if the other state provides a similar credit
34 for Louisiana income taxes paid on income derived from property located in, or from
35 services rendered in, or from business transacted in Louisiana."~~

36 AMENDMENT NO. 5

37 On page 1, at the beginning of line 18, delete "(5)(a)" and insert "(a)"

1 AMENDMENT NO. 6

2 On page 2, at the beginning of line 8, delete "(6)" and insert "(5)"

3 AMENDMENT NO. 7

4 On page 2, at the beginning of line 11 delete "(7)(a)" and insert "(6)(a)"

5 AMENDMENT NO. 8

6 On page 2, at the beginning of line 23, delete "(8)" and insert "(7)"

7 AMENDMENT NO. 9

8 On page 3, delete line 7 in its entirety and at the beginning of line 8, delete "Section 4." and
9 insert "Section 3."