

FOR OFFICE USE ONLY	

HOUSE FLOOR AMENDMENTS

2024 Third Extraordinary Session

Amendments proposed by Representative Emerson to Engrossed House Bill No. 1 by
Representative Emerson

1 AMENDMENT NO. 1

2 On page 1, line 3, after "295," and before "300.1," insert "the Section heading of 297.14,"

3 AMENDMENT NO. 2

4 On page 1, at the beginning of line 16, after "depreciation" and before the semicolon ";"
5 insert "and amortization"

6 AMENDMENT NO. 3

7 On page 2, line 9, after "295," and before "300.1," insert "the Section heading of 297.14,"

8 AMENDMENT NO. 4

9 On page 3, line 4, after "means" and before "twelve" insert a comma "," and insert "for
10 purposes of the determination made by the secretary and the state treasurer on October 1,
11 2026,"

12 AMENDMENT NO. 5

13 On page 3, at the end of line 5, insert the following:

14 "The amount provided for in this Paragraph shall be adjusted annually in accordance
15 with the provisions of Subsection B of this Section. After each annual adjustment,
16 the adjusted amount shall become the new base year revenues amount."

17 AMENDMENT NO. 6

18 On page 3, line 16, after "amount" and before "the percentage" delete "equal to" and insert
19 "calculated by multiplying the prior year's base year revenues by"

20 AMENDMENT NO. 7

21 On page 4, line 8, after "amount" and before "the percentage" delete "equal to" and insert
22 "calculated by multiplying the prior year's base year revenues by"

23 AMENDMENT NO. 8

24 On page 5, line 8, after "amount" delete the remainder of the line in its entirety and insert
25 "calculated by multiplying the amount of the prior year's exemption by the"

1 AMENDMENT NO. 9

2 On page 8, delete line 1 in its entirety and insert the following:

3	b. <u>(2)</u> Married-Joint Return, and a Qualified Surviving	
4	Spouse, <u>and Head of Household</u>	\$ 9000.00 <u>200% of the</u>
5		<u>dollar amount provided</u>
6		<u>for Single Individuals</u>

7 AMENDMENT NO. 10

8 On page 8, delete line 3 in its entirety

9 AMENDMENT NO. 11

10 On page 8, line 8, after "amount" and before "the percentage" delete "equal to" and insert
11 "calculated by multiplying the amount of the prior year's standard deduction by"

12 AMENDMENT NO. 12

13 On page 11, after line 29, insert the following:

14 "§297.14. ~~Flow-through~~ Pass-through entity exclusion

15 * * *

16 AMENDMENT NO. 13

17 On page 15, line 2, after "Part I" and before "is" insert "of the Louisiana Commercial
18 Rehabilitation Tax Credit"