

**SENATE FLOOR AMENDMENTS**

2024 Third Extraordinary Session

Amendments proposed by Senator Reese to Reengrossed House Bill No. 10 by Representative Wright

1 AMENDMENT NO. 1

2 Delete the set of Senate Committee Amendments (SCAHB10 TOLERE 147) proposed by  
3 the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate on  
4 November 19, 2024.

5 AMENDMENT NO. 2

6 On page 1, line 2, after "reenact" delete the remainder of the line and insert the following:

7 "R.S. 22:2065, R.S. 47:32(A), 44.1(A), 287.732.2(B), 287.750(I), 293(9)(a)(iv) and (10),  
8 294, 295, the Section heading of 297.14, 300.1, 300.3(3), 301(3), (4)(i)"

9 AMENDMENT NO. 3

10 On page 1, delete line 4, and insert "301.1(B)(2)(b) through (d), (C)(2)(b), and (D) through  
11 (F),"

12 AMENDMENT NO. 4

13 On page 1, line 8, after "305.13," delete the remainder of the line and insert "305.16,  
14 305.20(A), (C), and (D), 305.33, 305.39, 305.50(B)"

15 AMENDMENT NO. 5

16 On page 1, line 9, after "through (D)," insert "305.70," and after "305.75" delete the "," and  
17 insert "(A), 306(A)(3)(a),"

18 AMENDMENT NO. 6

19 On page 1, line 10, delete "321.1(A), (B), and (C)," and insert "321.1(A) through (C), and  
20 (E),"

21 AMENDMENT NO. 7

22 On page 1, at the end of line 11, after "337.8(B)," insert "337.10,"

23 AMENDMENT NO. 8

24 On page 1, line 12, after "and (3)," delete the remainder of the line and insert "4302(B),  
25 6001(A), 6006(A), (B)(1)(introductory paragraph), (2), and (4), (D), and (E),  
26 6007(J)(1)(b)(i) and (c) and (2)(a), 6019(A)(1)(e), 6020(H), and 6023(I), and R.S. 51:1286,  
27 1787(L), and 2461, to enact R.S. 47:293(9)(a)(xxvi), 297.25, 300.6(B)(3), 300.7(C)(3),"

28 AMENDMENT NO. 9

29 On page 1, line 13, after "301.5," delete the remainder of the line and insert "305(J) and (K),  
30 305.5, 305.72(D) through (F), 3204(M), 6007(J)(1)(d), and 6015(M), and"

31 AMENDMENT NO. 10

32 On page 1, at the beginning of line 15, after "R.S. 47:9," insert "32(B), 32.1, 79,  
33 293(9)(a)(ix) and (xvii), 293.2, 297, 297.2, 297.6, 297.7, 297.9, 297.20(A)(2),  
34 297.21(A)(2),"

1 AMENDMENT NO. 11

2 On page 1, line 16, after "305(D)(3) through (6)," delete the remainder of the line

3 AMENDMENT NO. 12

4 On page 1, at the beginning of line 17, change "305.14 though 305.18," to "305.14, 305.18,"

5 AMENDMENT NO. 13

6 On page 1, at the end of line 17, delete "305.36,"

7 AMENDMENT NO. 14

8 On page 1, at the end of line 18, after "305.52" insert a comma ","

9 AMENDMENT NO. 15

10 On page 1, delete line 19, and insert "305.54, 305.56 through 305.61, 305.63, 305.65,  
11 305.68, 305.71,"

12 AMENDMENT NO. 16

13 On page 2, line 1, after "305.74," delete the remainder of the line and insert "305.77 through  
14 305.80, 306(A)(6),"

15 AMENDMENT NO. 17

16 On page 2, at the end of line 2, delete "321.1(E), (F), (I)," and insert "321.1(F), (I),"

17 AMENDMENT NO. 18

18 On page 2, at the end of line 4, delete "337.11.4,"

19 AMENDMENT NO. 19

20 On page 2, line 5, after "6003," insert "6006(F) through (H),"

21 AMENDMENT NO. 20

22 On page 2, line 7, after "relative to" insert "revenue and finance; to provide for state and  
23 local revenue and finance; to provide for taxation; to provide for"

24 AMENDMENT NO. 21

25 On page 2, line 13, change "the the" to "the"

26 AMENDMENT NO. 22

27 On page 2, line 16, after "rebates;" insert the following:

28 "to provide state taxes levied on income; to provide for a flat tax rate for individuals, estates,  
29 and trusts; to provide for the calculation of individual income tax liability; to provide for the  
30 reduction of individual income tax rates under certain circumstances; to provide for certain  
31 requirements and limitations for the reduction of individual income tax rates; to provide for  
32 the amount of the standard deduction; to reduce certain deductions and credits; to increase  
33 the amount of the deduction for certain annual retirement income; to provide for certain  
34 definitions; to establish bonus depreciation and bonus amortization deductions; to provide  
35 for certain limitations with respect to the bonus depreciation and amortization; to provide  
36 for personal exemptions and credits for dependents; to provide for the rates and brackets for  
37 estates and trusts; to provide for the termination of certain credits claimed against income

1 tax liability;to provide relative to the motion picture production tax credit; to provide relative  
2 to the research and development tax credit; to provide relative to the tax credit for  
3 rehabilitation of historic structures; to provide for credit caps; to repeal provisions relative  
4 to elections made by certain corporations and flow-through entities; to repeal provisions for  
5 certain disallowed expenses; to repeal the deduction for net capital gains; to repeal the  
6 individual income tax rate reduction trigger; to repeal regulation requirements for the capital  
7 gains deduction; to repeal certain limitations on the deduction for children adopted from  
8 foster care; to repeal certain limitations on the deduction for the private adoption of certain  
9 children;"

10 AMENDMENT NO. 23

11 On page 2, delete lines 19 through 25

12 AMENDMENT NO. 24

13 On page 2, line 26, change "Section 2." to "Section 1."

14 AMENDMENT NO. 25

15 On page 3, delete lines 5 through 16

16 AMENDMENT NO. 26

17 On page 3, delete line 17, and insert the following:

18 "Section 2. R.S. 47:32(A), 44.1(A), 287.732.2(B), 287.750(I), 293(9)(a)(iv) and (10), 294,  
19 295, the Section heading of 297.14, 300.1, 300.3(3), 301(3), (4)(i) through (k), (6), (7), (8),  
20 (10), (13), (14), (16), (18),"

21 AMENDMENT NO. 27

22 On page 3, line 18, after "(30)," delete the remainder of the line and insert "301.1(B)(2)(b)  
23 through (d), (C)(2)(b),"

24 AMENDMENT NO. 28

25 On page 3, at the beginning of line 19, after "(D)," change "and (E)," to "(E), and (F),"

26 AMENDMENT NO. 29

27 On page 3, line 22, after "and (D)," insert "305.33," and after "through (D)," insert "305.70,"

28 AMENDMENT NO. 30

29 On page 3, line 23, after "305.75" delete the comma "," and insert "(A), 306(A)(3)(a)," and  
30 at the end of line change "321.1(A), (B), and (C)" to "321.1(A) through (C), and (E)"

31 AMENDMENT NO. 31

32 On page 3, line 25, after "337.8(B)," insert "337.10,"

33 AMENDMENT NO. 32

34 On page 3, at the end of line 25, after "and (3)," delete the remainder of the line and insert  
35 "4302(B), 6001(A), 6006(A), (B)(1)(introductory paragraph), (2), and (4), (D), and (E),  
36 6007(J)(1)(b)(i) and (c) and (2)(a), 6019(A)(1)(e), 6020(H), and 6023(I) "

37 AMENDMENT NO. 33

1 On page 3, line 26, after "and R.S." delete the remainder of the line and delete line 27 and  
2 insert "47:293(9)(a)(xxvi), 297.25, 300.6(B)(3), 300.7(C)(3), 301(4)(l), 301.3, 301.4, 301.5,  
3 305(J) and (K), 305.5, 305.13, 305.16, 305.72(D) through (F), 3204(M), 6007(J)(1)(d), and  
4 6015(M) are hereby enacted to read as follows:"

5 AMENDMENT NO. 34

6 On page 3, between lines 27 and 28 insert the following:

7 "§32. Rates of tax

8 A. On individuals. The tax to be assessed, levied, collected, and paid upon the  
9 taxable income of an individual shall be computed at the ~~following rates:~~

10 ~~(1) One and eighty-five one hundredths percent on that portion of the first twelve~~  
11 ~~thousand five hundred dollars of net income which is in excess of the credits against net~~  
12 ~~income provided for in R.S. 47:79.~~

13 ~~(2) Three and one-half percent on the next thirty-seven thousand five hundred~~  
14 ~~dollars of net income.~~

15 ~~(3) Four and twenty-five one hundredths rate of three percent on any amount of net~~  
16 ~~income in excess of fifty thousand dollars of net income.~~

17 \* \* \*

18 §44.1. Annual retirement or disability income; exemption from taxation

19 A. ~~Six~~ Twelve thousand dollars of annual retirement income which is received by  
20 an individual sixty-five years of age or older shall be exempt from state income taxation.  
21 "Annual retirement income" is defined as pension and annuity income which is included in  
22 "tax table income" as defined in R.S. 47:293. This Section shall not affect the status of any  
23 income which is exempt from state income taxation by law. The amount of the exemption  
24 provided for in this Subsection shall be adjusted annually beginning January 1, 2026, by an  
25 amount calculated by multiplying the amount of the prior year's exemption by the percentage  
26 increase in the Consumer Price Index United States city average for all urban consumers  
27 (CPI-U), as reported by the United States Department of Labor, Bureau of Labor Statistics,  
28 or its successor, for the previous calendar year.

29 \* \* \*

30 §287.732.2. Election for S corporations and other flow-through entities

31 \* \* \*

32 B. Notwithstanding any provision of law to the contrary, the tax on the Louisiana  
33 taxable income of every entity that makes the election pursuant to this Section shall be  
34 computed at the ~~rates of:~~ rate levied on individuals pursuant to the provisions of R.S. 47:32.

35 ~~(1) One and eighty-five one hundredths percent upon the first twenty-five thousand~~  
36 ~~dollars of Louisiana taxable income.~~

37 ~~(2) Three and one-half percent upon the amount of Louisiana taxable income above~~  
38 ~~twenty-five thousand dollars but not in excess of one hundred thousand dollars.~~

39 ~~(3) Four and one-quarter percent upon the amount of Louisiana taxable income~~  
40 ~~above one hundred thousand dollars.~~

41 \* \* \*

42 §287.750. Louisiana work opportunity tax credit

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I. No credit shall be granted pursuant to this Section for certifications requested after June 30, 2027 June 30, 2025.

\* \* \*

§293. Definitions

The following definitions shall apply throughout this Part, unless the context requires otherwise:

\* \* \*

(9)(a) "Tax table income", for resident individuals, means adjusted gross income plus interest on obligations of a state or political subdivision thereof, other than Louisiana and its municipalities, title to which obligations vested with the resident individual on or subsequent to January 1, 1980, and less:

\* \* \*

(iv) ~~The excess, if any, of the personal exemptions and deductions~~ standard deduction provided for in R.S. 47:294 ~~over the amount of the personal exemptions and deductions already included in the tax tables promulgated by the secretary under authority of R.S. 47:295.~~

\* \* \*

(xxvi) The bonus depreciation deduction provided for in R.S. 47:297.25.

\* \* \*

(10) "Tax table income", for nonresident individuals, means the amount of Louisiana income, as provided in this Part, allocated and apportioned under the provisions of R.S. 47:241 through 247, ~~plus the total amount of the personal exemptions and deductions already included in the tax tables promulgated by the secretary under authority of R.S. 47:295;~~ less the proportionate amount of excess federal itemized personal deductions; the temporary teacher deduction; the recreation volunteer and volunteer firefighter deduction; the construction code retrofitting deduction; any gratuitous grant, loan, or other benefit directly or indirectly provided to a taxpayer by a hurricane recovery entity if such benefit was included in federal adjusted gross income; any gratuitous grant, loan, rebate, tax credit, advance refund, or other qualified disaster relief benefit directly or indirectly provided to a taxpayer by the state or federal government as a COVID-19 relief benefit as defined in R.S. 47:297.16 if the benefit was included in the taxpayer's federal adjusted gross income; the exclusion provided for in R.S. 47:297.3 for S Bank shareholders; ~~the deduction for expenses disallowed by 26 U.S.C. 280C;~~ salaries, wages, or other compensation received for disaster or emergency-related work rendered during a declared state disaster or emergency; wages of nonresident individuals who are eligible for the mobile workforce exemption pursuant to R.S. 47:248; ~~the deduction for net capital gains;~~ the pass-through entity exclusion provided in R.S. 47:297.14; the exemption for military survivor benefit plan payments pursuant to R.S. 47:297.17; the bonus depreciation deduction provided for in R.S. 47:297.25 and ~~personal exemptions and deductions~~ the standard deduction provided for in R.S. 47:294. The proportionate amount is to be determined by the ratio of Louisiana income to federal adjusted gross income. When federal adjusted gross income is less than Louisiana income, the ratio shall be one hundred percent. ~~The Department of Revenue shall promulgate regulations in accordance with R.S. 47:293.2 relative to the individual income tax deduction for income from net capital gains pursuant to this Paragraph.~~

\* \* \*

§294. ~~Personal exemptions and credit for dependents~~ Standard deduction

1 ~~A. All personal exemptions and deductions for dependents allowed in determining~~  
 2 ~~federal income tax liability, including the extra exemption for the blind and aged, will be~~  
 3 ~~allowed in determining the tax liability in this Part. A standard deduction shall be allowed~~  
 4 ~~in determining a taxpayer's tax liability pursuant to this Part. Taxpayers are required to use~~  
 5 ~~the same filing status and claim the same exemptions on their return required to be filed~~  
 6 ~~under this Part as they used on their federal income tax return. The amounts to be taken into~~  
 7 ~~consideration~~ For tax year 2025, the amount of the standard deduction shall be as follows:

8 ~~A. A combined personal exemption and standard deduction in the following~~  
 9 ~~amounts:~~

- 10 a. ~~(1) Single Individual and Married-Separate~~      ~~\$ 4500.00~~ \$12,500.00
- 11 b. ~~(2) Married-Joint Return, and a Qualified Surviving~~  
 12 ~~Spouse, and Head of Household~~      ~~\$ 9000.00~~ 200% of the dollar amount  
 13 provided for Single Individuals
- 14 c. ~~Married-Separate~~ ~~\$ 4500.00~~
- 15 d. ~~Head of Household~~ ~~\$ 9000.00~~

16 ~~B. An additional deduction of one thousand dollars shall be allowed for each~~  
 17 ~~allowable exemption in excess of those required to qualify for the exemption allowable~~  
 18 ~~under R.S. 47:294(A). Beginning January 1, 2026, and thereafter, the amount of the~~  
 19 ~~standard deduction provided in Subsection A of this Section shall be adjusted annually by~~  
 20 ~~an amount calculated by multiplying the amount of the prior year's standard deduction by~~  
 21 ~~the percentage increase in the Consumer Price Index United States city average for all urban~~  
 22 ~~consumers(CPI-U), as reported by the United States Department of Labor, Bureau of Labor~~  
 23 ~~Statistics, or its successor, for the previous calendar year.~~

24 §295. Tax imposed on individuals; administration

25 A. There is imposed an income tax for each taxable year upon the Louisiana income  
 26 of every individual, whether resident or nonresident. The amount of the tax shall be  
 27 determined from tax tables imposing the maximum tax allowed under the rates of tax and  
 28 brackets set forth in accordance with the provisions of R.S. 47:32 promulgated by the  
 29 secretary under authority of this Section in accordance with the Administrative Procedure  
 30 Act. However, the tax imposed by this Part shall never exceed the rates of tax and brackets  
 31 set forth in R.S. 47:32.

32 B. The secretary shall establish tax tables that calculate the tax owed by taxpayers  
 33 based upon where their taxable income falls within a range that shall not exceed two hundred  
 34 fifty dollars. The secretary shall provide in the tax tables that the combined personal  
 35 exemption, standard deduction, and other exemption deductions in R.S. 47:294 shall be  
 36 deducted from the lowest bracket. If the combined exemptions and deductions exceed the  
 37 lowest bracket, the excess shall be deducted from the next lowest bracket. If the combined  
 38 exemptions and deductions exceed the two lowest brackets, the excess shall be deducted  
 39 from the next lowest bracket.

40 C. The secretary of the Department of Revenue shall administer and enforce this  
 41 Part: and He may adopt, prescribe, and from time to time alter and enforce reasonable rules,  
 42 orders, and regulations for the purpose of implementing this Part. He The secretary may,  
 43 upon making a record of his reasons therefor, waive, reduce, or compromise any of the taxes,  
 44 penalties, or interest or other amounts provided by this Part. ~~Until December 31, 2015, in~~  
 45 ~~any case when the penalty exceeds twenty-five thousand dollars, it can be waived by the~~  
 46 ~~secretary only after approval by the Board of Tax Appeals.~~ Notwithstanding the provisions  
 47 of R.S. 47:1508, beginning January 1, 2016, waivers of all penalties exceeding twenty-five  
 48 thousand dollars shall be subject to oversight by the House Committee on Ways and Means  
 49 and the Senate Committee on Revenue and Fiscal Affairs. This provision shall not apply to  
 50 any penalty the secretary remits or waives in accordance with rules and regulations

1 promulgated pursuant to the Administrative Procedure Act regarding the remittance or  
2 waiver of penalties under the department's voluntary disclosure program.

3 ~~D. C.~~ The secretary may require that a complete copy of the taxpayer's federal  
4 income tax return, or any part thereof, be filed. When ~~so~~ the return is filed, the federal  
5 income tax return, or part thereof, shall constitute and become part of the return required to  
6 be filed under this Part.

7 \* \* \*

8 §297.14. Flow-through ~~Pass-through~~ entity exclusion

9 \* \* \*

10 §297.25. Tax deduction; election; bonus depreciation and amortization

11 A. General. For purposes of computing tax table income for taxable years beginning  
12 on or after January 1, 2025, there shall be allowed a deduction, at the election of the  
13 taxpayer, from federal adjusted gross income for costs of qualified property, qualified  
14 improvement property, and research and experimental expenditures, as provided in this  
15 Section.

16 B. Definitions. For purposes of this Section, the following words shall have the  
17 following meanings:

18 (1) "Bonus depreciation" and "bonus amortization" mean methods to recover costs  
19 for expenditures in depreciable or amortizable business assets by immediately deducting the  
20 cost of the expenditures in the tax year in which the property is placed in service or the  
21 expenditure is paid or incurred.

22 (2) "Internal Revenue Code" means Title 26 of the United States Code and Title 26  
23 of the Code of Federal Regulations, each as in effect on January 1, 2024.

24 (3) "Qualified improvement property" shall have the same meaning as the term is  
25 defined in Section 168(e)(6) of the Internal Revenue Code.

26 (4) "Qualified property" shall have the same meaning as the term is defined in  
27 Section 168(k) of the Internal Revenue Code.

28 (5) "Research and experimental expenditures" shall have the same meaning as the  
29 term is defined by Section 174 of the Internal Revenue Code as in effect on January 1, 2024.

30 C. Bonus depreciation for qualified property and qualified improvement property.

31 (1) Expenditures for qualified property or qualified improvement property placed  
32 in service on or after January 1, 2025, shall be eligible for bonus depreciation and, if elected  
33 by the taxpayer, shall be deducted as an expense incurred by the taxpayer during the taxable  
34 year in which the property is placed in service.

35 (2) If a taxpayer elects bonus depreciation for costs of qualified property or qualified  
36 improvement property, any depreciation claimed pursuant to this Section shall not duplicate  
37 any depreciation or bonus depreciation allowable on the federal income tax return of the  
38 taxpayer for the taxable year.

39 (3) For taxable periods subsequent to the tax year in which the election has been  
40 made pursuant to this Section, federal adjusted gross income shall be increased by the  
41 amount of depreciation claimed under the Internal Revenue Code for the qualified property  
42 or qualified improvement property for which bonus depreciation has been claimed.

43 (4) Costs of qualified property or qualified improvement property for which a  
44 taxpayer has elected bonus depreciation pursuant to the provisions of this Section shall be

1 subject to recapture upon the sale or disposition of the property in accordance with  
2 Subchapter P of Chapter 1 of Subtitle A of the Internal Revenue Code as in effect on January  
3 1, 2024.

4 D. Bonus amortization for research and experimental expenditures.

5 (1) Research and experimental expenditures paid or incurred on or after January 1,  
6 2025, shall be eligible for bonus amortization and, if elected by the taxpayer, shall be  
7 deducted as an expense incurred by the taxpayer during the taxable year in which the  
8 expenditure was incurred.

9 (2) If a taxpayer elects bonus amortization for research and experimental  
10 expenditures, any amortization claimed pursuant to this Section shall not duplicate any  
11 amortization or bonus amortization allowable on the federal income tax return of the  
12 taxpayer for the taxable year.

13 (3) For taxable periods subsequent to the tax year in which the election has been  
14 made pursuant to this Section, federal adjusted gross income shall be increased by the  
15 amount of amortization claimed under the Internal Revenue Code for research and  
16 experimental expenditures for which bonus amortization has been claimed.

17 (4) Research and experimental expenditures for which a taxpayer has elected bonus  
18 amortization pursuant to the provisions of this Section shall be excluded from the basis of  
19 property related to the expenditures upon the sale or disposition of the property in  
20 accordance with Subchapter P of Chapter 1 of Subtitle A of the Internal Revenue Code as  
21 in effect on January 1, 2024.

22 E. Election. An election is made when a taxpayer timely files an original or  
23 amended Louisiana individual income tax return with depreciation or amortization expensed  
24 in the calculation of Louisiana tax table income.

25 F. Nothing in this Section shall be construed to allow as an expense the excess of  
26 one hundred percent of the cost of property or expenditures. The provisions of this Section  
27 shall not be construed to alter the treatment of expenses for any tax year beginning on or  
28 before January 1, 2024.

29 G. Administration. The Department of Revenue may promulgate regulations in  
30 accordance with the Administrative Procedure Act as are necessary to implement the  
31 provisions of this Section.

32 \* \* \*

33 §300.1. Tax imposed

34 There is imposed an income tax for each taxable year upon the Louisiana taxable  
35 income of every estate or trust, whether resident or nonresident. The tax to be assessed,  
36 levied, collected, and paid upon the Louisiana taxable income of an estate or trust shall be  
37 computed at the following rates:

38 ~~(1) One and eighty-five hundredths percent on the first ten thousand dollars of~~  
39 ~~Louisiana taxable income.~~

40 ~~(2) Three and one-half percent on the next forty thousand dollars of Louisiana~~  
41 ~~taxable income.~~

42 ~~(3) Four and twenty-five one hundredths rate of three percent on Louisiana taxable~~  
43 ~~income in excess of fifty thousand dollars.~~

44 \* \* \*

45 §300.3. Residents and nonresidents



1 The tax imposed by R.S. 47:300.1 upon the income of estates or trusts shall apply to  
2 residents and nonresidents as follows:

3 \* \* \*

4 (3) Estates or trusts located outside the United States that derive income from  
5 Louisiana sources but are not required to file United States fiduciary income tax returns shall  
6 be taxed and required to comply with this Part. Such estate or trust shall be taxed in the  
7 same manner as other nonresident estates or trusts, and the provisions of this Part shall apply  
8 as if the estate or trust had been required to file an income tax return with the Internal  
9 Revenue Service for the current and all prior years. In the alternative, such estate or trust  
10 may elect to be taxed at the rate of ~~five~~ three percent on total gross income from Louisiana  
11 sources.

12 \* \* \*

13 §300.6. Louisiana taxable income of resident estate or trust

14 \* \* \*

15 B. Modification. For purposes of this Section, federal taxable income shall be  
16 modified by adding or subtracting the items set forth below:

17 \* \* \*

18 (3) For taxable years beginning on or after January 1, 2025, a deduction shall be  
19 allowed from federal taxable income for the cost of qualified property, qualified  
20 improvement property, and research and experimental expenditures as provided for in R.S.  
21 47:297.25.

22 §300.7. Louisiana taxable income of nonresident estate or trust

23 \* \* \*

24 C. Modification. For purposes of this Section, federal taxable income shall be  
25 modified by adding or subtracting the items set forth below:

26 \* \* \*

27 (3) For taxable years beginning on or after January 1, 2025, a deduction shall be  
28 allowed from federal taxable income for the cost of qualified property, qualified  
29 improvement property, and research and experimental expenditures as provided for in R.S.  
30 47:297.25.

31 \* \* \*"

32 AMENDMENT NO. 35

33 On page 4, at the end of line 11, after "less." insert "Cost price shall not include the amount  
34 charged for labor or services rendered in installing, applying, remodeling, or repairing  
35 property sold if such cost is separately billed to the customer at the time of installation."

36 AMENDMENT NO. 36

37 On page 14, at the beginning of line 25, delete "such" and insert "that"

38 AMENDMENT NO. 37

39 On page 14, line 27, delete "such" and insert "that"

1 AMENDMENT NO. 38

2 On page 20, line 1, after "transactions" delete "as" and insert "that"

3 AMENDMENT NO. 39

4 On page 33, delete lines 6 and 7, insert the following:

5 "shall not be included, nor Sales price shall the sales price not include the amount charged  
6 for labor or services rendered in installing, applying, remodeling, or repairing property sold  
7 if that charge is separately billed to the customer at the time of the sale."

8 AMENDMENT NO. 40

9 On page 63, line 14, after "includes" and before "transmission" delete "such" and insert "the"

10 AMENDMENT NO. 41

11 On page 63, line 16, after "whether" and before "service" delete "such" and insert "the"

12 AMENDMENT NO. 42

13 On page 65, line 9, after "intended to be" delete the remainder of the line in its entirety and  
14 insert "provided and used by the patient alone, or in combination in the"

15 AMENDMENT NO. 43

16 On page 65, delete lines 12 through 14

17 AMENDMENT NO. 44

18 On page 67, between lines 21 and 22, insert the following:

19 "F.(1) Local political subdivisions shall be prohibited from levying a sales and use  
20 tax on telecommunications services not in effect on July 1, 1990. However, the provisions  
21 of this Paragraph shall not be construed to prohibit the levy or collection of any franchise,  
22 excise, gross receipts, or similar tax or assessment by any political subdivision of the state  
23 as defined in Article VI, Section 44(2) of the State Constitution.

24 (2) There is hereby levied an additional state sales and use tax upon all  
25 telecommunications services, cable television services, direct-to-home satellite services,  
26 video programming services, and satellite digital audio radio services in this state, at the rate  
27 of five percent of the amounts paid or charged for such services.

28 (3) The tax levied pursuant to this Subsection shall be paid in lieu of any sales or use  
29 tax that would otherwise be levied and collected by a political subdivision of this state.

30 (4) The taxes levied pursuant to this Subsection shall be administered and collected  
31 by the secretary of the Department of Revenue. The secretary shall assess an administration  
32 and collection fee, not to exceed one percent of the collections of the tax, as reimbursement  
33 for the actual cost of collection of the tax.

34 (5) The tax levied in this Subsection shall be collected from the dealer, as defined  
35 in this Chapter, shall be paid at the time and in the manner hereinafter provided, and shall  
36 be in addition to all other taxes, whether levied in the form of excise, license, or privilege  
37 taxes, and shall be in addition to taxes levied pursuant to the provisions of Chapter 3 of  
38 Subtitle II of this Title.

1 (6) After allocation to the Bond Security and Redemption Fund as provided in  
2 Article VII, Section 9(B) of the State Constitution, the treasurer shall deposit in and credit  
3 to the Local Revenue Fund the avails of the taxes collected under this Subsection."

4 AMENDMENT NO. 45

5 On page 67, delete lines 25 through 29, and on page 68, delete lines 1 through 26, and insert  
6 the following:

7 "(1) The rental or furnishing of sleeping rooms, cottages, cabins, rooms, suites,  
8 condominiums, townhouses, rental houses, or other accommodations by hotels, apartment  
9 hotels, lodging houses, tourist camps, tourist courts, property management companies,  
10 accommodations intermediaries, or any other provider or seller of accommodations to  
11 transient guests. The sales price shall include service, facilitator, processing, delivery, and  
12 other similar fees and charges associated with the processing of a transaction, even if such  
13 fee or charge is separately stated.

14 (2) The furnishing of admissions which shall include sales of tickets, and fees or  
15 other charges, for admissions to places of amusement, recreational events, entertainment,  
16 exhibitions, displays, and athletic entertainment, and charges made for participation in  
17 games and amusement activities. This service shall include the furnishing, for dues, fees, or  
18 other consideration, of the privilege of access to clubs, including buyer's clubs, or the  
19 privilege of having access to or the use of amusement, entertainment, athletic, or recreational  
20 facilities. This service shall also include coin-operated amusement devices, including but not  
21 limited to massage chairs, video games, pinball games, table games such as billiards and air  
22 hockey, and redemption games such as the claw and Skee-Ball that may award prizes of  
23 tangible personal property. The sales price shall include any service, facility, processing,  
24 delivery, facilitator, and other similar fees and charges, even if such fee or charge is  
25 separately stated.

26 (3) Parking, storing, or keeping of motor vehicles including but not limited to valet  
27 services, the use of parking spaces, parking lots, and parking structures, and charges for  
28 street parking at metered spaces.

29 (4) Printing and copying services, including but not limited to printing or  
30 overprinting, lithographic, multilith, blue printing, photostating, or other similar services of  
31 reproducing written or graphic matter, and copying, photocopying, reproducing, duplicating,  
32 and other similar services including those services provided in coin-operated, self-service  
33 form.

34 (5) Laundry, cleaning, pressing, alterations, repair, and dyeing services, including but  
35 not limited to the cleaning and renovation of clothing, furs, linens, furniture, carpets, and  
36 rugs, and the furnishing of storage space for clothing, furs, and rugs. The service shall be  
37 taxable at the location where the laundered, cleaned, pressed, or dyed article is returned to  
38 the customer.

39 (6) The furnishing of cold storage space, except that which is furnished pursuant to  
40 a bailment arrangement, and the furnishing of the service of preparing tangible personal  
41 property for cold storage where the service is incidental to the operation of storage facilities.

42 (7)(a) Repairs and maintenance of tangible personal property. Repairs and  
43 maintenance include but are not limited to the repair and servicing of automobiles, vehicles,  
44 boats and vessels, electrical and mechanical appliances and equipment, farm machinery and  
45 implements, motors, tires, batteries, engineering instruments, medical and surgical  
46 instruments, machinery, mechanical tools, shop equipment, furniture, rugs, flooring,  
47 watches, clocks, jewelry, refrigerators, phones, televisions, radios, shoes, including shoe  
48 shining, and office appliances and equipment. This includes service calls and trip or travel  
49 charges.

50 (b) For purposes of this Paragraph, "tangible personal property" includes machinery,  
51 appliances, and equipment which have been declared immovable by declaration under the

1 provisions of Civil Code Article 467 and things which have been separated from land,  
2 buildings, or other constructions permanently attached to the ground or their component  
3 parts as defined in Civil Code Article 466.

4 (8) Telecommunications services for compensation, in accordance with the  
5 provisions of R.S. 47:301.1.

6 (9) The providing of prewritten computer software access services. For purposes of  
7 this Paragraph, prewritten computer software access services means charges made to  
8 customers for the right to access and use prewritten computer software, where possession  
9 of the software is maintained by the seller or third party regardless of whether the charge for  
10 the services is on a per use, per user, per license, subscription, or some other basis.

11 (10)(a) The providing of information services. For purposes of this Paragraph,  
12 information services means electronic data retrieval or research; and collecting, compiling,  
13 analyzing, or furnishing of information of any kind, including, but not limited to, general or  
14 specialized news, other current information or financial information, by printed,  
15 mimeographed, electronic, or electrical transmission, or by utilizing wires, cable, radio  
16 waves, microwaves, satellites, fiber optics, or any other method now in existence or which  
17 may be devised; this includes delivering or providing access to information through  
18 databases or subscriptions. Information services include but are not limited to:

19 (i) Furnishing newsletters; tax guides; research publications; financial, investment,  
20 circulation, credit, stock market, or bond rating reports; mailing lists; abstracts of title; news  
21 clipping services; wire services; scouting reports; surveys; bad check lists; and broadcast  
22 rating services.

23 (ii) Subscriptions to genealogical, financial, or similar databases.

24 (iii) Solely for purposes of state sales and use taxes, cable television services, direct-  
25 to-home satellite services, video programming services, and satellite digital audio radio  
26 services.

27 (iv) Global positioning system services including driving directions and sports, news,  
28 and similar information provided through satellite audio programming services.

29 (b) Information services shall not include any of the following:

30 (i) Information sold to a newspaper or a radio or television station licensed by the  
31 Federal Communications Commission, if the information is gathered or purchased for direct  
32 use in newspapers or radio or television broadcasts.

33 (ii) Charges to a person by a financial institution for account balance information;  
34 or information gathered or compiled on behalf of a particular client, if the information is of  
35 a proprietary nature to that client and may not be sold to others by the person who compiled  
36 the information, except for a subsequent sale of the information by the client for whom the  
37 information was gathered or compiled.

38 (iii) Internet access service or information services that are provided in conjunction  
39 with and merely incidental to the provision of Internet access service when provided for a  
40 single charge.

41 (iv) Data processing, including but not limited to check or payment processing  
42 services."

43 AMENDMENT NO. 46

44 On page 69, line 14, following "Subsection" change "(C)" to "C"

45 AMENDMENT NO. 47

46 On page 71, between lines 9 and 10, insert the following:

1 "D. Exceptions for purposes of sales and use tax levied by political subdivisions:

2 (1) The lease or rental of tangible person property, excluding motor vehicles, shall  
3 be sourced, for purposes of tax imposed by political subdivisions, as follows:

4 (a) Tax for the initial lease or rental period is due to the local taxing jurisdiction  
5 where the transfer of possession of the leased property occurs.

6 (b) Tax for subsequent lease or rental periods is due to the local taxing jurisdiction  
7 where the property is primarily located provided there is no additional transfer of possession.  
8 The primary location of the property shall be the location designated by the lessee and made  
9 known to the lessor from records maintained in the ordinary course of business.

10 (c) Possession or use of leased property within a jurisdiction where the property is  
11 not primarily located shall subject the lessee to the taxes imposed by that political  
12 subdivision. However, a credit shall be allowed for any taxes previously paid to another  
13 political subdivision for that lease period pursuant to Subparagraph (B)(3)(a) of this Section.  
14 The lessee shall maintain records and report any additional taxes due if leased property is  
15 used outside of its primary location.

16 (d) Leases or rentals that do not require periodic payments shall be sourced in the  
17 same manner as a retail sale of tangible personal property in accordance with Subsection A  
18 of this Section.

19 (2)(a) Computer software, prewritten computer software access services, information  
20 services and digital products that are used in more than one political subdivision within this  
21 state shall be sourced according to the number of users or licensees within each political  
22 subdivision, if known to the seller at the time of the transaction. The seller shall allocate the  
23 sales price based on the number of users or licensees in each political subdivision during the  
24 taxable period. If the seller does not have sufficient information to allocate the transaction  
25 among political subdivisions, the seller shall source the transaction pursuant to Subparagraph  
26 (B)(3) of this Section.

27 (b) The provisions of this Paragraph shall not affect the obligation of a purchaser to  
28 remit use tax to the proper political subdivision based on the number of users or licensees  
29 within each political subdivision.

30 E.(1) Records related to sourcing are considered records of the taxable sales,  
31 purchases, leases, and rentals, and shall be retained, preserved, and produced by the dealer  
32 in accordance with R.S. 47:309 and 337.29.

33 (2) If the dealer fails to keep, preserve or produce sourcing records for its taxable  
34 sales, purchases, leases, or rentals, the secretary or local collector shall determine the source  
35 of the transaction. The secretary's or local collector's determination shall be considered  
36 prima facie correct."

37 AMENDMENT NO. 48

38 On page 72, at the end of line 16, after "including" delete the comma " , "

39 AMENDMENT NO. 49

40 On page 73, line 13, change "only applies" to "applies only"

41 AMENDMENT NO. 50

42 On page 73, line 14, change "only include" to "include only"

43 AMENDMENT NO. 51

44 On page 74, line 16, after "including" delete the comma " , "

1 AMENDMENT NO. 52

2 On page 75, line 6, after "resident" delete the comma " , "

3 AMENDMENT NO. 53

4 On page 82, line 27, after "including" delete the comma " , "

5 AMENDMENT NO. 54

6 On page 90, between lines 2 and 3, insert the following:

7 "K.(1) Sales and use tax levied by any taxing authority shall not apply to sales for the  
8 purposes of lease or rental of tangible personal property or digital products in an arms-length  
9 transaction.

10 (2) To qualify for this exemption, sales must be made in strict compliance with rules  
11 and regulations. Any dealer making a sale for lease or rental that is not in strict compliance  
12 with the regulations shall himself be liable for the tax.

13 (3) Sales of motor vehicles, trailers, and semitrailers for lease or rental shall comply  
14 with the requirements set forth in R.S. 47:305.36."

15 AMENDMENT NO. 55

16 On page 90, delete lines 6 through 28 in their entirety, delete pages 91 and 92 in their  
17 entirety and on page 93, delete lines 1 through 23 in their entirety and insert the following:

18 "A. The following items shall be exempt from the sales and use tax imposed by the  
19 state:

20 (1) Drugs prescribed by a physician, dentist, or any person with prescriptive  
21 authority, pursuant to Article VII of the Constitution of Louisiana.

22 (2) The sale or purchase of any ostomy, ileostomy, or colostomy device or any other  
23 appliance including catheters or any related item which is required as the result of any  
24 surgical procedure by which an artificial opening is created in the human body for the  
25 elimination of natural waste.

26 (3) Any and all medical devices used exclusively by the patient in the medical  
27 treatment of various diseases or administered exclusively to the patient by a physician, nurse,  
28 or other healthcare professional or healthcare facility in the medical treatment of various  
29 diseases under the supervision of and prescribed by a licensed physician.

30 (4) Adaptive driving equipment and motor vehicle modifications prescribed for  
31 personal use by a physician, a licensed chiropractor, or a driver rehabilitation specialist  
32 licensed by the state.

33 (5) The tax imposed by R.S. 47:302(A) and R.S. 47:321 shall not apply to the sale  
34 at retail, the use, the consumption, the distribution, and the storage of insulin, both  
35 prescription and nonprescription to be used or consumed in this state, for personal use or  
36 consumption; provided, however, that this exemption shall apply only to sales taxes imposed  
37 by the State of Louisiana and shall not apply to such taxes authorized and imposed by any  
38 school board, municipality, or other local taxing authority notwithstanding any other  
39 provision of law to the contrary, specifically but not exclusively R.S. 33:2716.1.1.

40 B. The following items shall be exempt from the sales and use tax imposed by any  
41 taxing authority:

1 (1) The sale of prescription drugs pursuant to Title XXI of the Social Security Act  
2 and the pharmaceutical vendor program for Title XIX of the Social Security Act as  
3 administered by the Louisiana Department of Health.

4 (2) Orthotic devices, including prescription eyeglasses and contact lenses, and  
5 prosthetic devices and wheelchairs and wheelchair lifts prescribed by any person with  
6 prescriptive authority in this state for personal consumption or use.

7 (3) Orthotic devices, prosthetic devices, prostheses and restorative materials utilized  
8 by or prescribed by dentists in connection with health care treatment or for personal  
9 consumption or use and any and all dental devices used exclusively by the patient or  
10 administered exclusively to the patient by a dentist or dental hygienist in connection with  
11 dental or health care treatment.

12 (4) The sale to, or the purchase by, an individual or by a medical service provider  
13 such as a physician, clinic, surgical center, or other healthcare facility of a prosthetic device  
14 which is sold or purchased with the intention of being personally used or consumed by  
15 individuals pursuant to a prescription by a physician when the individual is covered by the  
16 state of Louisiana Medicaid insurance program or a Medicaid insurance program  
17 administered by a third party on behalf of the state of Louisiana.

18 (5) The procurement and administration of cancer and related chemotherapy  
19 prescription drugs used exclusively by the patient in his medical treatment when  
20 administered exclusively to the patient by a physician, nurse, or other health care  
21 professional in a physician's office where patients are not regularly kept as bed patients for  
22 twenty-four hours or more.

23 (6) The sales, use, and lease taxes imposed by taxing authorities shall not apply to  
24 the purchase or rental by an individual of machines, parts therefor, and materials and  
25 supplies which a physician has prescribed for home renal dialysis.

26 (7) Pharmaceutical samples approved by the United States Food and Drug  
27 Administration which are manufactured in the state or imported into the state for distribution  
28 without charge to physicians, dentists, clinics, or hospitals.

29 (8) The sale, lease, or rental of tangible personal property or digital products if such  
30 sale, lease, or rental is made under the provisions of Medicare.

31 (9) The sale of any human tissue transplants, which shall be defined to include all  
32 human organs, bone, skin, cornea, blood, or blood products transplanted from one individual  
33 into another recipient individual.

34 (10) The sale, lease, or rental of items, including but not limited to supplies and  
35 equipment, or the sale of services that are reasonably necessary for the operation of free  
36 hospitals.

37 (11) The sale of marijuana recommended for therapeutic use by qualified patients  
38 as defined in R.S. 40:1046.

39 (12) The sale of materials used directly in the collection, separation, treatment,  
40 testing, and storage of blood by nonprofit blood banks and nonprofit blood collection  
41 centers.

42 C. A political subdivision may provide for a sales and use tax exemption for any item  
43 exempted from state sales and use tax purposes pursuant to the provisions of this Section."

44 AMENDMENT NO. 56

45 On page 98, between lines 2 and 3, insert the following:

46 "(j) Containers used for farm products when sold directly to the farmer."

1 AMENDMENT NO. 57

2 On page 99, line 19, delete "capitalized" and insert "eligible for depreciation"

3 AMENDMENT NO. 58

4 On page 99, line 22, after "include" delete the comma ","

5 AMENDMENT NO. 59

6 On page 99, delete line 24, and insert the following:

7 "equipment used directly in the manufacturing process, or which control or communicate  
8 with computer systems that control heating or cooling systems for machinery or equipment  
9 that manufactures tangible personal property for sale. Computers and software used for  
10 inventory and accounting systems or that control non-qualifying machinery and equipment  
11 are not considered machinery and equipment for purposes of this Subparagraph."

12 AMENDMENT NO. 60

13 On page 100, line 6, after "including" delete the comma ","

14 AMENDMENT NO. 61

15 On page 103, delete line 8 and insert "imposed by the state or a political subdivision whose  
16 boundaries are coterminous with the state:"

17 AMENDMENT NO. 62

18 On page 103, line 14, delete "any taxing authority:" and insert "the state or a political  
19 subdivision whose boundaries are coterminous with the state:"

20 AMENDMENT NO. 63

21 On page 103, line 18, change "rubber tired" to "rubber-tired"

22 AMENDMENT NO. 64

23 On page 105, line 23, after "A." insert "(1)"

24 AMENDMENT NO. 65

25 On page 105, after line 28, insert the following:

26 "(2) Any municipal corporation, parish, sewerage, or water district that enters into  
27 a contract with a private nonprofit company to construct or operate a sewerage or wastewater  
28 treatment facility shall be exempt from the same sales tax as the municipal corporation,  
29 parish, sewerage, or water district."

30 AMENDMENT NO. 66

31 On page 107, line 12, after "including" delete the comma ","

32 AMENDMENT NO. 67

33 On page 108, delete lines 4 through 28 and on page 109, delete lines 1 through 14

34 AMENDMENT NO. 68

35 On page 110, between lines 11 and 12, insert the following:



1 "§305.16. Exclusions and exemptions, cable television installation and repair Exemption;  
2 purchases by certain nonprofit organizations

3 ~~The sales and use taxes imposed by the state or by any political subdivision thereof~~  
4 ~~shall not apply to necessary fees incurred in connection with the installation and service of~~  
5 ~~cable television. Such exemption shall not apply to purchases made by any cable television~~  
6 ~~system, but shall only apply to funds collected from the subscriber for regular service,~~  
7 ~~installation and repairs.~~

8 A. Purchases by a nonprofit entity which sells donated goods and spends  
9 seventy-five percent or more of its revenues on directly employing or training for  
10 employment persons with disabilities or workplace disadvantages shall be exempt from  
11 sales and use taxes levied by the state and any political subdivision whose boundaries are  
12 coterminous with the state.

13 B. Each nonprofit entity electing to utilize the exemption provided for in this  
14 Section shall apply annually for a one-year exemption certificate. The secretary of the  
15 Department of Revenue shall promulgate rules and regulations in accordance with the  
16 Administrative Procedure Act as are necessary to implement the provisions of this Section  
17 including rules for the use of annual certificates and shall establish a form for nonprofit  
18 entities to apply for this exemption.

19 \* \* \*

20 AMENDMENT NO. 69

21 On page 112, between lines 5 and 6, insert the following:

22 "§305.33. Exclusions and exemptions; nonprofit retirement centers certain sales at cultural  
23 events

24 ~~The sales and use taxes imposed by the state of Louisiana shall not apply to~~  
25 ~~purchases of materials for the construction of and supplies for the operation of any~~  
26 ~~not-for-profit retirement center owned or operated by any public trust authority or duly~~  
27 ~~incorporated not-for-profit corporation. A retirement center for purposes of this Section is~~  
28 ~~defined as any multipurpose facility which houses as a permanent residence senior citizens~~  
29 ~~who are sixty-two years of age or older, which provides housing for the elderly, and which~~  
30 ~~provides intermediate health care.~~ A. The sales of tangible personal property at an event  
31 providing Louisiana heritage, culture, crafts, art, food, and music which is sponsored by a  
32 domestic nonprofit organization that is exempt from tax under Section 501(c)(3) of the  
33 Internal Revenue Code shall be exempt from sales and use taxes levied by the state. The  
34 provisions of this Section shall apply only to an event which transpires over a minimum of  
35 seven but not more than twelve days and has a five-year annual average attendance of at  
36 least three hundred thousand over the duration of the event. For purposes of determining the  
37 five-year annual average attendance, the calculation shall include the total annual attendance  
38 for each of the five most recent years. The provisions of this Subsection shall apply only to  
39 sales by the sponsor of the event.

40 B. Admission charges for, outside gate admissions to, or parking fees associated  
41 with an event providing Louisiana heritage, culture, crafts, art, food, and music which is  
42 sponsored by a domestic nonprofit organization that is exempt from tax under Section  
43 501(c)(3) of the Internal Revenue Code shall be from sales and use taxes levied by the state.  
44 The provisions of this Subsection shall apply only to an event which transpires over a  
45 minimum of seven but not more than twelve days and has a five-year annual average  
46 attendance of at least three hundred thousand over the duration of the event. For purposes  
47 of determining the five-year annual average attendance, the calculation shall include the total  
48 annual attendance for each of the five most recent years. The provisions of this Subsection  
49 shall apply only to admission charges for, outside gate admissions to, or parking fees  
50 associated with an event when the charges and fees are payable to or for the benefit of the  
51 sponsor of the event.

52 \* \* \*

1 AMENDMENT NO. 70

2 On page 113, between lines 16 and 17, insert the following:

3 "§305.70. Exemption; "Make It Right Foundation" sale of toys to certain nonprofit  
4 organization

5 ~~The sales and use tax imposed by the state of Louisiana or any political subdivision~~  
6 ~~shall not apply to the sale of construction materials to the "Make It Right Foundation" when~~  
7 ~~such materials are intended for use in constructing new residential dwellings in this state.~~

8 A. The sale of toys to a nonprofit organization exempt from federal taxation pursuant  
9 to Section 501(c)(3) of the Internal Revenue Code shall be exempt from sales and use taxes  
10 imposed or levied by the state or any political subdivision of the state if the sole purpose of  
11 the purchasing organization is to donate toys to minors and the toys are, in fact, donated.

12 B. The exemption provided for in Subsection A of this Section shall not apply if the  
13 donation is intended to ultimately yield a profit to a promoter of the organization or to any  
14 individual contracted to provide services or equipment, or both, to the organization.

15 C. Each nonprofit organization electing to utilize the exemption provided for in this  
16 Section shall apply annually for a one-year exemption certificate. The secretary of the  
17 Department of Revenue shall promulgate rules and regulations in accordance with the  
18 Administrative Procedure Act as are necessary to implement the provisions of this Section  
19 including rules for the use of annual certificates and shall establish a form for nonprofit  
20 organization to apply for this exemption.

21 \* \* \*

22 AMENDMENT NO. 71

23 On page 118, delete lines 4 through 15 in insert the following:

24 "§305.75. Exemptions; feminine hygiene products and diapers

25 A. The sales and use tax imposed by ~~the state of Louisiana or any political~~  
26 ~~subdivision whose boundaries are coterminous any taxing authority~~ with those of the state  
27 shall not apply to the purchase of feminine hygiene products, diapers, or both for individual  
28 personal use."

29 AMENDMENT NO. 72

30 On page 118, between lines 16 and 17, insert the following:

31 "§306. Returns and payment of tax; penalty for absorption

32 A. \* \* \*

33 (3)(a) For the purpose of compensating the dealer in accounting for and remitting the  
34 tax levied by this Chapter, each dealer shall be allowed one and five hundredths percent of  
35 the amount of tax due and accounted for and remitted to the secretary in the form of a  
36 deduction in submitting his report and paying the amount due by him, provided the amount  
37 of any credit claimed for taxes already paid to a wholesaler shall not be deducted in  
38 computing the commission allowed the dealer hereunder. The aggregate state compensation  
39 for a dealer who operates one or more business locations within Louisiana shall not exceed  
40 ~~one thousand five hundred~~ seven hundred and fifty dollars per calendar month. This  
41 compensation shall be allowed only if the payment of the dealer is timely paid and the return  
42 is timely filed. Notwithstanding any other provision of law, the calculation of this deduction  
43 shall be based only on the taxes levied pursuant to R.S. 47:302, 321, 331, and R.S. 51:1286.  
44 There shall be no compensation for the taxes accounted for and remitted pursuant to R.S.  
45 47:321.1 or any other sales tax levied by the state.

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AMENDMENT NO. 73

On page 120, line 7, after "47:302(A)" and before "and" insert "321.1(A),"

AMENDMENT NO. 74

On page 120, delete line 8, and insert the following:

~~"under pursuant to the provisions of Chapter~~ Chapters 2 and 2-B ~~of this Subtitle H of this Title,~~ there is hereby levied"

AMENDMENT NO. 75

On page 121, delete lines 4 through 28 and on page 122, delete 1 through 8 and insert the following:

§321.1. Imposition of tax

A. In addition to the tax levied by R.S. 47:302(A), 321(A), and 331(A) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied an additional tax upon the sale at retail, the use, the consumption, the distribution, and the storage for use or consumption in this state of each item or article of tangible personal property as defined in Chapter 2 of this Subtitle. The levy of said tax shall be as follows:

(1)(a) Except as provided for in Subparagraph (b) of this Paragraph, at ~~At~~ the rate of forty-five hundredths of one percent of the sales price of each item or article of tangible personal property when sold at retail in this state, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.

(b) Beginning January 1, 2025, through December 31, 2029, in addition to the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an additional tax of fifty-five hundredths of one percent of the sales price of each item or article of tangible personal property when sold at retail in this state, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.

(c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five hundredths of one percent of the sales price of each item or article of tangible personal property when sold at retail in this state, the tax to be computed on gross sales for the purpose of remitting the amount of tax to the state, and to include each and every retail sale.

(2)(a) Except as provided for in Subparagraph (b) of this Paragraph, at ~~At~~ the rate of forty-five hundredths of one percent of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state, provided that there shall be no duplication of the tax.

(b) Beginning January 1, 2025, through December 31, 2029, in addition to the tax levied in Subparagraph (a) of this Paragraph, there is hereby levied an additional tax of fifty-five hundredths of one percent of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state, provided that there shall be no duplication of the tax.

(c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five hundredths of one percent of the cost price of each item or article of tangible personal property when the same is not sold but is used, consumed, distributed, or stored for use or consumption in this state, provided that there shall be no duplication of the tax.

B. In addition to the tax levied by R.S. 47:302(B), 321(B), and 331(B) and collected under the provisions of Chapter 2 of this Subtitle, there is hereby levied a tax upon the lease

1 or rental within this state of each item or article of tangible personal property, as defined by  
2 Chapter 2 of this Subtitle; the levy of the tax to be as follows:

3 (1)(a) Except as provided for in Subparagraph (b) of this Paragraph, at ~~At~~ the rate  
4 of forty-five hundredths of one percent of the gross proceeds derived from the lease or rental  
5 of tangible personal property, as defined in Chapter 2 of this Subtitle, where the lease or  
6 rental of such property is in an established business, or part of an established business, or the  
7 same is incidental or germane to the business.

8 (b) Beginning January 1, 2025, through December 31, 2029, in addition to the tax  
9 levied in Subparagraph (a) of this Paragraph, there is hereby levied an additional tax of fifty-  
10 five hundredths of one percent of the gross proceeds derived from the lease or rental of  
11 tangible personal property, as defined in Chapter 2 of this Subtitle, where the lease or rental  
12 of such property is in an established business, or part of an established business, or the same  
13 is incidental or germane to the business.

14 (c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five  
15 hundredths of one percent of the gross proceeds derived from the lease or rental of tangible  
16 personal property, as defined in Chapter 2 of this Subtitle, where the lease or rental of such  
17 property is in an established business, or part of an established business, or the same is  
18 incidental or germane to the business.

19 (2)(a) Except as provided for in Subparagraph (b) of this Paragraph, at ~~At~~ the rate  
20 of forty-five hundredths of one percent of the monthly lease or rental price paid by a lessee  
21 or rentee, or contracted or agreed to be paid by a lessee or rentee to the owner of the tangible  
22 personal property.

23 (b) Beginning January 1, 2025, through December 31, 2029, in addition to the tax  
24 levied in Subparagraph (a) of this Paragraph, there is hereby levied an additional tax of fifty-  
25 five hundredths of one percent of the monthly lease or rental price paid by a lessee or rentee,  
26 or contracted or agreed to be paid by a lessee or rentee to the owner of the tangible personal  
27 property.

28 (c) Beginning January 1, 2030, there is hereby levied a tax of seventy-five  
29 hundredths of one percent of the monthly lease or rental price paid by a lessee or rentee, or  
30 contracted or agreed to be paid by a lessee or rentee to the owner of the tangible personal  
31 property.

32 C.(1) Except as provided for in Paragraph (2) of this Subsection, in ~~in~~ addition to  
33 the tax levied on sales of services by R.S. 47:302(C), 321(C), and 331(C) and collected  
34 under the provisions of Chapter 2 of this Subtitle, there is hereby levied a tax upon all sales  
35 of services in this state, as those services are defined by Chapter 2 of this Subtitle, at the rate  
36 of forty-five hundredths of one percent of the amounts paid or charged for the services.

37 (2) Beginning January 1, 2025, through December 31, 2029, in addition to the tax  
38 levied in Paragraph (1) of this Subsection, there is hereby levied an additional tax of fifty-  
39 five hundredths of one percent tax upon all sales of services in this state, as those services  
40 are defined by Chapter 2 of this Subtitle, at the rate of forty-five hundredths of one percent  
41 of the amounts paid or charged for the services.

42 (3) Beginning January 1, 2030, there is hereby levied a tax of seventy-five  
43 hundredths of one percent upon all sales of services in this state, as those services are  
44 defined by Chapter 2 of this Subtitle.

45 \* \* \*

46 E. The provisions of Subparagraphs (A)(1)(a) and (b) and (2)(a) and (b), (B)(1)(a)  
47 and (b) and (2)(a) and (b), and (C)(1) and (2) of this Section shall be inapplicable,  
48 inoperative, and of no effect after ~~June 30, 2025~~ December 31, 2029."

49 AMENDMENT NO. 76

1 On page 122, delete lines 22 through 24, and insert the following:

2 "A. In addition to the tax levied by R.S. 47:302(A) ~~and 321(A)~~ , 321(A), and  
3 321.1(A) and collected under the provisions of ~~Chapter 2 of Subtitle H of Title 47 of the~~  
4 ~~Louisiana Revised Statutes of 1950 Chapters 2 and 2-A of this Subtitle~~, there is hereby  
5 levied an additional tax upon the sale at retail, the"

6 AMENDMENT NO. 77

7 On page 122, delete lines 27 and 28, and insert the following:

8 "~~this Subtitle H of Title 47 of the Louisiana Revised Statutes of 1950~~; the levy of ~~said the~~  
9 ~~tax to shall~~ be as follows:"

10 AMENDMENT NO. 78

11 On page 123, at the end of line 6, delete "the same" and insert "it"

12 AMENDMENT NO. 79

13 On page 123, delete lines 9 through 14, and insert the following:

14 "B. In addition to the tax levied by R.S. 47:302(B) ~~and 321(B)~~ , 321(B), and  
15 321.1(B) and collected ~~under the provisions of Chapter 2 of Subtitle H of Title 47 of the~~  
16 ~~Louisiana Revised Statutes of 1950~~ pursuant to the provisions of Chapters 2 and 2-A of this  
17 Subtitle, there is hereby levied a tax upon the lease or rental within this state of each item  
18 or article of tangible personal property, as defined by ~~said Chapter 2 of Subtitle H of Title~~  
19 ~~47 of the Louisiana Revised Statutes of 1950~~; the levy of said tax to be as follows in Chapter  
20 2 of this Subtitle. The levy of the tax shall be as follows:"

21 AMENDMENT NO. 80

22 On page 123, line 19, after "business, or" delete "the same"

23 AMENDMENT NO. 81

24 On page 131, delete lines 20 through 26 in their entirety and insert the following:

25 "~~K.(1) C. Except as provided in Paragraph (2) of this Subsection, the~~ The following  
26 medications shall be exempt from the sales and use tax of any political subdivision in Caddo  
27 Parish:

28 ~~(a)~~ (1) Vaso-endothelial growth factor, known as VEGF inhibitors, including but not  
29 limited to Visudyne and Macugen.

30 ~~(b)~~ (2) Complex biologics such as monoclonal antibodies, including but not limited  
31 to Infiximab."

32 AMENDMENT NO. 82

33 On page 132, delete lines 11 through 15 in their entirety and insert the following:

34 "~~Ø. D.~~ D. As provided for in R.S. 47:305.64, political subdivisions, including  
35 municipalities and parishes, may elect to provide for a sales and use tax exemption for the  
36 amount paid by qualifying radiation therapy treatment centers for the purchase, lease, or  
37 repair of capital equipment and the purchase, lease, or repair of software used to operate  
38 capital equipment."

39 AMENDMENT NO. 83

40 On page 133, between lines 18 and 19, insert the following:

1 "§3204. Contracts of exemption; renegotiation; violations; lists; priority of exemptions

2 \* \* \*

3 M. No contracts shall be entered into and no existing contracts may be renewed  
4 pursuant to the provisions of this Section after June 30, 2025.

5 \* \* \*

6 §4302. Contracts of exemption; renegotiation; violation; lists

7 \* \* \*

8 B.(1) Each contract of exemption entered into under authority of this Chapter may  
9 be renewed for periods of up to five years, provided that the total number of years of  
10 exemption shall not exceed fifteen years unless otherwise provided in R.S. 47:3204(B)(1)(c).

11 (2) No contracts shall be entered into and no existing contracts may be renewed  
12 pursuant to the provisions of this Section after June 30, 2025.

13 \* \* \*

14 AMENDMENT NO. 84

15 On page 133, line 25, change "profit making" to "profit-making"

16 AMENDMENT NO. 85

17 On page 133, after line 29, insert the following:

18 "§6006. Tax credits for local inventory taxes paid

19 A.(1) There shall be allowed a credit against ~~any~~ Louisiana individual income ~~or~~  
20 ~~corporation franchise~~ tax for ad valorem taxes paid to political subdivisions on inventory  
21 held by manufacturers, distributors, and retailers.

22 (2) There shall be allowed a credit against ~~any~~ Louisiana individual income ~~or~~  
23 ~~corporation franchise~~ tax for ad valorem taxes paid to political subdivisions on natural gas  
24 held, used, or consumed in providing natural gas storage services or operating natural gas  
25 storage facilities.

26 (3) No credit shall be allowed for taxpayers taxed as a C-corporation for federal  
27 income tax purposes for taxable periods beginning on or after July 1, 2026. However, any  
28 such taxpayer may carry forward any remaining credits for an additional ten years from the  
29 date that the credits would have expired under the provisions of this Section. This additional  
30 carry forward period shall not apply to any credits for which the carry forward period  
31 expired prior to January 1, 2025. For taxable periods beginning on or after January 1, 2025,  
32 credit amounts earned by taxpayers taxed as a C-corporation for federal income tax purposes  
33 that exceed the taxpayer's tax liability shall not be eligible for refund and may only be used  
34 as a credit against subsequent Louisiana corporation income tax liability.

35 B.(1) ~~Credit for taxes paid by corporations shall be applied to state corporate income~~  
36 ~~and corporation franchise taxes.~~ Credit for taxes paid by unincorporated persons and pass-  
37 through entities shall be applied to state personal individual income taxes. The secretary  
38 shall make a refund to the taxpayer in the amount to which he is entitled from the current  
39 collections of the taxes collected pursuant to ~~Chapters Chapter 1 and 5~~ of Subtitle II of this  
40 Title. If the amount of the credit authorized pursuant to Subsection A of this Section exceeds  
41 the amount of tax liability for the tax year, the following amounts of the excess credit shall  
42 either be refundable or may be carried forward as a credit against subsequent Louisiana  
43 individual income ~~or corporation franchise~~ tax liability for a period not to exceed ten years,  
44 as follows:

45 \* \* \*

46 (2) Each taxpayer allowed a credit under this Section shall claim the credit on its  
47 separately filed individual income ~~or corporate franchise~~ tax return; ~~however, for purposes~~  
48 ~~of the application of the limitations on refundability of excess credit provided for in~~  
49 ~~Subparagraphs (1)(a) through (c) of this Subsection, all taxpayers included in one~~

1 consolidated federal income tax return filed under the Internal Revenue Code shall be treated  
2 as a single taxpayer.

3 \* \* \*

4 (4) Notwithstanding any provision in this Section to the contrary, for a manufacturer,  
5 as defined in Subparagraph (C)(3)(b) of this Section, if the amount of the credit authorized  
6 pursuant to Subsection A of this Section exceeds the amount of tax liability for the tax year,  
7 the excess credit shall not be refundable and may only be carried forward as a credit against  
8 subsequent Louisiana individual income ~~or corporation franchise~~ tax liability for a period  
9 not to exceed ten years and shall not be refundable.

10 \* \* \*

11 D. The credit provided in this Section shall be allowed as follows:

12 (1) ~~For inventory taxes paid to political subdivisions on or after July 1, 1992, and~~  
13 ~~before June 30, 1993, the credit shall be twenty percent of such taxes paid.~~

14 (2) ~~For inventory taxes paid to political subdivisions on or after July 1, 1993, and~~  
15 ~~before June 30, 1994, the credit shall be forty percent of such taxes paid.~~

16 (3) ~~For inventory taxes paid to political subdivisions on or after July 1, 1994, and~~  
17 ~~before June 30, 1995, the credit shall be sixty percent of such taxes paid.~~

18 (4) ~~For inventory taxes paid to political subdivisions on or after July 1, 1995, and~~  
19 ~~before June 30, 1996, the credit shall be eighty percent of such taxes paid.~~

20 (5) ~~For for one hundred percent of inventory taxes paid to political subdivisions on~~  
21 ~~or after July 1, 1996, the credit shall be one hundred percent of such taxes paid.~~

22 E. ~~Commencing no later than January 31, 2016, the House Committee on Ways and~~  
23 ~~Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit~~  
24 ~~authorized pursuant to the provisions of this Section to determine if the economic benefit~~  
25 ~~provided by such credit outweighs the loss of revenue realized by the state as a result of~~  
26 ~~awarding such credit. The House and Senate committees shall make a specific~~  
27 ~~recommendation no later than March 1, 2017, to either continue the credit or to terminate~~  
28 ~~the credit.~~

29 F. At any time after a finding of overvaluation or misclassification of inventory for  
30 the purposes of this credit by audit or on appeal by the Board of Tax Appeals or court that  
31 last reviews the matter, the secretary of the Department of Revenue may intervene in any  
32 proceeding related to the valuation or classification of property as inventory for which a  
33 credit will be claimed pursuant to this Section.

34 G. Taxpayers that pay ad valorem taxes for the 2020 tax year that are eligible for the  
35 credit provided by this Section but are paid after December 31, 2020, may elect to treat these  
36 taxes as having been paid on December 31, 2020, for purposes of this credit, provided that  
37 the payments are made to the local tax collector on or before April 15, 2021. Taxpayers that  
38 make this election shall not also claim these taxes as having been paid in 2021 for purposes  
39 of claiming this credit for the 2021 tax year.

40 H.(1) ~~Notwithstanding the provisions of Subparagraphs (B)(1)(b) and (B)(3)(c) of~~  
41 ~~this Section, for ad valorem taxes on inventory paid for tax year 2020, taxpayers whose ad~~  
42 ~~valorem taxes eligible for the credit authorized pursuant to this Section paid to all political~~  
43 ~~subdivisions in the taxable year was less than or equal to one million dollars shall be~~  
44 ~~refunded all of the excess credit.~~

45 (2) ~~The provisions of this Subsection shall apply only to taxpayers that employed a~~  
46 ~~minimum of one hundred full-time employees at each location in the state for whom~~

1 ~~withholding tax was remitted to the Department of Revenue for at least one month within~~  
2 ~~each of the first three quarters of calendar year 2020.~~

3 ~~(3) The provisions of this Subsection shall not apply to manufacturers as defined in~~  
4 ~~Subparagraph (C)(3)(b) of this Section.~~

5 §6007. Motion picture production tax credit

6 \* \* \*

7 J. Credit caps, structured pay outs, and project size limitations.

8 (1) Department of Economic Development program issuance cap.

9 \* \* \*

10 (b) \* \* \*

11 (i) ~~For tax credits granted in a final certification letter prior to July 1, 2024, if the~~  
12 ~~total amount of credits granted to QECs in any fiscal year is less than the QEC cap, any~~  
13 ~~residual amount of unused credits shall carry forward for use in subsequent years and may~~  
14 ~~be granted in addition to the QEC cap for each year.~~

15 \* \* \*

16 (c) For applications for state-certified productions and qualified entertainment  
17 companies submitted on or after July 1, 2023, but prior to July 1, 2025, the total amount of  
18 all tax credits granted in a final certification letter by the department in any fiscal year shall  
19 not exceed one hundred fifty million dollars. If the total amount of credits applied for in any  
20 particular year exceeds the aggregate amount of tax credits allowed for that year, the excess  
21 shall be treated as having been applied for on the first day of the subsequent year.

22 (d) For applications for state-certified productions and qualified entertainment  
23 companies submitted on or after July 1, 2025, the total amount of all tax credits granted in  
24 a final certification letter by the department in any fiscal year shall not exceed one hundred  
25 twenty-five million dollars. If the total amount of credits applied for in any particular year  
26 exceeds the aggregate amount of tax credits allowed for that year, the excess shall be treated  
27 as having been applied for on the first day of the subsequent year.

28 (2) Department of Revenue taxpayer claim cap.

29 (a)(i) Beginning July 1, 2017, through June 30, 2025, claims against state income tax  
30 allowed on returns for tax credits or transfers of such tax credits, including legacy credits,  
31 to the Department of Revenue as provided for in Paragraph (C)(4) of this Section shall be  
32 limited to an aggregate total of one hundred eighty million dollars each fiscal year. ~~For~~  
33 claims allowed on returns for tax credits or transfers of such tax credits to the Department  
34 of Revenue on or before June 30, 2024, if less than one hundred eighty million dollars of  
35 such tax credits and transfers are allowed in a fiscal year, the remaining amount, plus any  
36 amounts remaining from previous fiscal years, shall be added to the one hundred eighty  
37 million dollar limit of subsequent fiscal years until that amount of tax credits or tax credit  
38 transfers to the Department of Revenue are claimed and allowed.

39 (ii) Beginning July 1, 2025, claims against state income tax allowed on returns for  
40 tax credits or transfers of such tax credits to the Department of Revenue as provided for in  
41 Paragraph (C)(4) of this Section shall be limited to an aggregate total of one hundred twenty-  
42 five million dollars each fiscal year.

43 \* \* \*

44 §6015. Research and development tax credit



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\* \* \*

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M.(1) Beginning July 1, 2025, claims against state income tax allowed on returns for tax credits as provided for in this Section shall be limited to an aggregate total of twelve million dollars each fiscal year.

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(2) Claims for tax credits shall be allowed on a first-come, first-served basis. Any taxpayer whose claim for such tax credits is disallowed because the fiscal year cap has been reached may use the tax credits against state income tax due in an original return filed in the next fiscal year, and his claim shall have priority over other claims filed after the date of his original claim.

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§6019. Tax credit; rehabilitation of historic structures

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A.(1)

\* \* \*

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(e)(i) For State of Louisiana Commercial Rehabilitation Tax Credit Part 2 applications received by the Department of Culture, Recreation and Tourism on or after January 1, 2021, but prior to January 1, 2025, the maximum aggregate total of tax credits that may be reserved by all taxpayers pursuant to the provisions of this Section shall not exceed one hundred twenty-five million dollars annually. ~~If and if the amount of tax credit reservations issued in a calendar year is less than one hundred twenty-five million dollars, the excess reservation amount shall be available for issuance in any subsequent calendar year. The Department of Culture, Recreation and Tourism shall establish by rule the method of reserving available tax credits including but not limited to a first-come, first-served system or any other method that the Department of Culture, Recreation and Tourism determines to be beneficial to the program. Rules promulgated pursuant to the provisions of this Subparagraph shall be subject to oversight by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. The Department of Revenue and the Department of Culture, Recreation and Tourism shall make reasonable efforts to post a listing of estimated credit amounts remaining under the annual cap on their websites.~~

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(ii) For State of Louisiana Commercial Rehabilitation Tax Credit Part 2 applications received by the Department of Culture, Recreation and Tourism on or after January 1, 2025, the maximum aggregate total of tax credits that may be reserved by all taxpayers pursuant to the provisions of this Section shall not exceed eighty-five million dollars annually.

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(iii) The Department of Culture, Recreation and Tourism shall establish by rule the method of reserving available tax credits including, but not limited to a first-come, first-served system or any other method that the Department of Culture, Recreation and Tourism determines to be beneficial to the program. Rules promulgated pursuant to the provisions of this Subparagraph shall be subject to oversight by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs. The Department of Revenue and the Department of Culture, Recreation and Tourism shall make reasonable efforts to post a listing of estimated credit amounts remaining under the annual cap on their websites.

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§6020. Angel Investor Tax Credit Program

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H. No credits shall be granted or reserved under this program for reservation applications received by the department ~~on or after July 1, 2030~~ June 30, 2025.

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46

\* \* \*

47

§6023. Sound recording investor tax credit

1 \* \* \*

2 I. No credits shall be granted pursuant to the provisions of this Section for  
3 applications received on or after ~~July 1, 2026~~ July 1, 2025.

4 \* \* \*"

5 AMENDMENT NO. 86

6 On page 134, delete line 1, and insert "Section 3. R.S. 51:1286, 1787(L), and 2461 are  
7 hereby amended and reenacted and R.S. 51:2399(C) is hereby enacted to read as follows:"

8 AMENDMENT NO. 87

9 On page 135, between lines 11 and 12, insert the following:

10 "§1787. Enterprise zone incentives

11 \* \* \*

12 L. The department shall not accept any advance notification on or after ~~July 1, 2026~~  
13 July 1, 2025.

14 \* \* \*

15 §2399.3. Modernization tax credit

16 \* \* \*

17 C. No credits shall be granted pursuant to the provisions of this Section for  
18 applications received after June 30, 2025.

19 \* \* \*

20 §2461. Application deadline

21 No new advance notifications under this Chapter shall be accepted by the Department  
22 of Economic Development after ~~June 30, 2026~~ June 30, 2025. However, an employer that  
23 was approved by the department to receive incentives under the program on or before ~~June~~  
24 ~~30, 2026~~ June 30, 2025, shall continue to receive incentives pursuant to the terms of its  
25 agreement with the state of Louisiana as long as the employer retains its eligibility."

26 AMENDMENT NO. 88

27 On page 135, at the beginning of line 12, change "Section 6." to "Section 4."

28 AMENDMENT NO. 89

29 On page 135, line 13, after "R.S. 47:9" insert "32(B), 32.1, 79, 293(9)(a)(ix) and (xvii),  
30 293.2, 297, 297.2, 297.6, 297.7, 297.9, 297.20(A)(2), 297.21(A)(2),"

31 AMENDMENT NO. 90

32 On page 135, at the end of line 14, after "through (6)," delete the remainder of the line and  
33 insert "305.14,"

34 AMENDMENT NO. 91

35 On page 135, line 15, at the beginning of the line delete "through" and delete "305.36,"

1 AMENDMENT NO. 92

2 On page 135, delete line 17, and insert "through 305.61, 305.63 through 305.65, 305.68,  
3 305.71, 305.73(A)(5) and (6), (E) and (F), 305.74, "

4 AMENDMENT NO. 93

5 On page 135, delete line 18, and insert "305.77 through 305.80, 306(A)(6) and (7), and (D),  
6 315.1 through"

7 AMENDMENT NO. 94

8 On page 135, line 19, delete "321.1(E), (F), (I), and (J)" and insert "321.1(F), (I), and (J)"

9 AMENDMENT NO. 95

10 On page 135, line 21, delete "337.11.4,"

11 AMENDMENT NO. 96

12 On page 135, line 22, after "6003," insert "6006(F), (G), and (H),"

13 AMENDMENT NO. 97

14 On page 135, delete line 24

15 AMENDMENT NO. 98

16 On page 135, at the beginning of line 25, change "Section 8." to "Section 5."

17 AMENDMENT NO. 99

18 On page 136, delete lines 1 through 10 in their entirety and insert the following:

19 "Section 6. The provisions of this Act shall be applicable to taxable periods  
20 beginning on and after January 1, 2025.

21 Section 7. This Act shall become effective upon signature by the governor or, if not  
22 signed by the governor, upon expiration of the time for bills to become law without signature  
23 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
24 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
25 effective on the day following such approval."