

HOUSE COMMITTEE AMENDMENTS

2025 Regular Session

Amendments proposed by House Committee on House and Governmental Affairs to
Original House Bill No. 535 by Representative Mandie Landry

AMENDMENT NO. 1

On page 1, line 2, after "enact" and before "relative" delete "R.S. 47:1517.2 and R.S. 24:513(Q)," and insert "R.S. 47:1517.2,"

AMENDMENT NO. 2

On page 1, line 5, after "incentives;" delete the remainder of the line and delete line 6 and at the beginning of line 7, delete "incentives;"

AMENDMENT NO. 3

On page 1, at the end of line 13, delete "R.S. 24:513." and insert "R.S. 24:513 and shall evaluate and report on each tax incentive at least once every four years."

AMENDMENT NO. 4

On page 1, line 14, after "evaluate" and before "each" delete "of"

AMENDMENT NO. 5

On page 2, delete lines 1 through 7, and insert the following:

"B.(1) The legislative auditor shall prepare a cost-benefit analysis of tax incentives and an analysis of the impact of tax incentives on state revenue. The cost-benefit analysis shall include all of the following:

(a) The creation of jobs.

(b) The effect on personal income.

(c) The effect on gross domestic product.

(2) The legislative auditor shall independently evaluate the effectiveness of each tax incentive authorized by the legislature. The evaluation shall include all of the following:

(a) Surveying tax incentive recipients to require information necessary to ascertain whether the incentive is meeting its intended purpose.

(b) Analyzing economic impacts created or constrained by the tax incentive.

(c) Forecasting the utilization of tax incentive maximums and impacts of extending tax incentives.

(d) Determining whether newly created jobs are of the intended nature and scope of the tax incentive.

(e) If there is a local sales tax increase or decrease from the tax incentive, quantifying the revenue impact on a parish basis, including by requiring local sales tax collectors to report to the legislative auditor information that he may require."

1 AMENDMENT NO. 6

2 On page 2, delete lines 14 through 20 and insert the following:

3 "E.(1) If the legislative auditor determines that a company receiving a
4 particular tax incentive has refused to submit data pursuant to this Section or has not
5 met the contractual obligations for the tax incentive, then the company shall no
6 longer be eligible for that tax incentive.

7 (2) If the legislative auditor determines that a company is not eligible for a
8 tax incentive pursuant to Paragraph (1) of this Subsection, the legislative auditor
9 shall notify the agency administering the tax incentive of the determination. Within
10 ninety days of being notified by the legislative auditor, the administering agency
11 shall notify the company of its ineligibility and provide the company with the
12 necessary actions to regain eligibility."

13 AMENDMENT NO. 7

14 On page 2, line 23, after "legislature" delete the remainder of the line and delete line 24 and
15 insert the following:

16 "for specific reforms for tax incentives evaluated pursuant to this Section."

17 AMENDMENT NO. 8

18 On page 2, delete lines 25 through 29 and delete page 3