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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Doiron.

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## DIGEST

Present law provides a credit against income and corporation franchise tax for the amount of eligible costs and expenses incurred during the rehabilitation of a historic structure located in a downtown development or a cultural product district.

Present law provides that the provisions of present law shall be applicable for all taxable years ending prior to January 1, 2016.

Proposed law retains present law but provides that the provisions of present law shall be effective for the taxable years ending prior to January 1, 2020.

(Amends R.S. 47:6019(C))