
HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 283 by Representative Leger

1 AMENDMENT NO. 1

2 On page 1, line 2, after "R.S. 47:6034(A)," delete the remainder of the line and insert ""(B),"

3 AMENDMENT NO. 24 On page 1, line 12, after "R.S. 47:6034(A)," and before "(C)(1)(introductory" delete "(B)(3),
5 (5), (7)(a), (9), and (10)(a)," and insert "(B),"6 AMENDMENT NO. 3

7 On page 2, delete line 24 in its entirety and insert the following:

8 (1) "Base investment" means the actual investment made and expended in
9 this state by a state-certified musical or theatrical production as production-related
10 costs or as capital costs of a state-certified musical or theatrical facility infrastructure
11 project.12 (2) "Company" or "financier" means any individual, firm, partnership,
13 limited liability company, joint venture, association, corporation, estate, trust, or
14 other entity, group, or combination acting as a unit, and the plural as well as the
15 singular number."16 AMENDMENT NO. 417 On page 2, line 27, after "from a" and before "which" delete "source within the state" and
18 insert "source headquartered in Louisiana."19 AMENDMENT NO. 520 On page 2, line 28, after "state" and before "sales" insert "income tax or"21 AMENDMENT NO. 6

22 On page 3, delete line 3 in its entirety and insert the following:

23 ~~(4)~~ "Headquartered in Louisiana" means a corporation incorporated in
24 Louisiana or a partnership, limited liability company, or other business entity
25 domiciled in Louisiana and which has its principal place of business in Louisiana.
26 An entity shall not be deemed to be headquartered in Louisiana if it is controlled,
27 directly or indirectly, by a nonresident individual or entity.28 ~~(4)~~ (5) "Limited state-certified musical or theatrical production" means a
29 musical or theatrical production or a series of productions occurring in Louisiana by
30 a nonprofit community theater that held a public performance before an audience
31 within this state during the 2008 calendar year which has been certified, verified, and
32 approved in accordance with the provisions of this Section."33 AMENDMENT NO. 734 On page 3 at the beginning of line 4, delete "(5)" and insert "(6)"

1 AMENDMENT NO. 8

2 On page 3, delete line 11 and insert the following:

3 ~~(6)~~ (7) "Payroll" means all salary, wages, and other compensation, including
4 related benefits for services performed in Louisiana."

5 AMENDMENT NO. 9

6 On page 3, at the beginning of line 12, delete "(7)(a)" and insert "(8)(a)"

7 AMENDMENT NO. 10

8 On page 3, at the beginning of line 26, delete "development" and insert "performances,
9 development,"

10 AMENDMENT NO. 11

11 On page 3, delete line 29 in its entirety and insert the following:

12 (b) "Production expenditures" shall not include any indirect costs, any
13 expenditures later reimbursed by a third party, and costs related to the transfer of the
14 tax credits, or any amounts that are paid to persons or entities as a result of their
15 participation in profits from the exploitation of the production.

16 ~~(8)(a)~~ (9)(a) "Resident" or "resident of Louisiana" means a natural person
17 and, for the purpose of determining eligibility for the tax incentives provided by this
18 Section, a person who qualifies for any of the following reasons:

19 (i) The person is domiciled in the state of Louisiana.

20 (ii) The person maintains a permanent place of abode within the state and
21 spends in the aggregate more than six months of each year within the state.

22 (iii) The person pays taxes to the state on the amount of money paid to such
23 person for which a credit is sought pursuant to this Section.

24 (b) A company owned or controlled by such a person and which lends the
25 services of such a person for a state-certified musical or theatrical production shall
26 also be deemed a resident if such company is organized or authorized to do business
27 in the state and such company pays taxes to the state on the amount of money paid
28 to such company for such services of such person."

29 AMENDMENT NO. 12

30 On page 4, at the beginning of line 1, delete "(9)" and insert "(10)"

31 AMENDMENT NO. 13

32 On page 4, at the beginning of line 13, delete "(10)(a)" and insert "(11)(a)"

33 AMENDMENT NO. 14

34 On page 4, delete line 24 in its entirety and insert the following:

35 (b) A "state-certified musical or theatrical production" which shall be
36 eligible for recertification and the credit provided for in this Section shall include a
37 previously certified musical or theatrical production which received a credit pursuant

1 to this Section, and which is otherwise eligible pursuant to this Section, which
2 returns for performances within the state after being performed on Broadway.

3 ~~(11)(a)~~ (12)(a) "Transportation expenditures" means expenditures for the
4 packaging, crating, and transportation both to the state for use in a state-certified
5 musical or theatrical production of sets, costumes, or other tangible property
6 constructed or manufactured out of state, and/or from the state after use in a state-
7 certified musical or theatrical production of sets, costumes, or other tangible property
8 constructed or manufactured in this state. Such term shall include the packaging,
9 crating, and transporting of property and equipment used for special and visual
10 effects, sound, lighting, and staging, costumes, wardrobes, make-up and related
11 accessories and materials, as well as any other performance or production-related
12 property and equipment; provided that transportation services are purchased through
13 a company which has a significant business presence in the state.

14 (b) "Transportation expenditures" shall not include any costs to transport
15 property and equipment to be used only for filming and not in a state-certified
16 production, any indirect costs, any expenditures that are later reimbursed by a third
17 party, or any amounts that are paid to persons or entities as a result of their
18 participation in profits from the exploitation of the production.

19 AMENDMENT NO. 15

20 On page 5, line 1, after "(a)(i)(aa)" and before "base" delete "A" and insert "Until January
21 1, 2018, a"

22 AMENDMENT NO. 16

23 On page 5, line 7, after "January 1," and before the comma "," delete "2022" and insert
24 "2018"