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HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Thibaut to Engrossed House Bill No. 563 by Representative Thibaut

1 AMENDMENT NO. 1

2 On page 3, at the beginning of line 2, after "credits" and before "if" delete "under this
3 Section" and insert the following:

4 "without providing a federal income tax return as required by Subparagraph (a) of
5 this Paragraph

6 AMENDMENT NO. 2

7 On page 3, at the beginning of line 3, after "(i)" and before "taxpayer" delete "The" and
8 insert "Unless waived by the secretary of the department, the"

9 AMENDMENT NO. 3

10 On page 3, line 4, after "Louisiana" and before "finding" insert a comma "," and insert the
11 following:

12 "conducted in accordance with standards for attestation engagements established by
13 the American Institute of Certified Public Accountants."

14 AMENDMENT NO. 4

15 On page 3, line 5, after "benefit" and before "from" insert a comma "," and insert "in the
16 same tax year as the application"

17 AMENDMENT NO. 5

18 On page 3, at the end of line 6, delete "and"

19 AMENDMENT NO. 6

20 On page 3, at the beginning of line 7, between "(bb)" and "The" insert the following:

21 "The taxpayer's activities meet the I.R.C. §41 (d) and (e) definitions of
22 qualified research; and
23 (cc)"

24 AMENDMENT NO. 7

25 On page 3, line 14, after "businesses" and before "are" insert the following:

26 "that do not have a pending or issued United States patent directly related to the
27 qualified research expenditures claimed under this Section"