
SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Finance to Reengrossed House Bill No. 705
by Representative Ponti

1 AMENDMENT NO. 1

2 In Amendment No. 1 of the set of amendments proposed by the Senate Committee on
3 Revenue and Fiscal Affairs and adopted by the Senate on May 28, 2013, on page 1, line 3,
4 at the end of the line after "R.S. 47:6030" change "(G)" to "(B)(3) and (G)"

5 AMENDMENT NO. 2

6 In Amendment No. 3 of the set of amendments proposed by the Senate Committee on
7 Revenue and Fiscal Affairs and adopted by the Senate on May 28, 2013, on page 1, at the
8 beginning of line 9, change "47:6030(G)" to "R.S. 47:6030(B)(3) and (G)"

9 AMENDMENT NO. 3

10 In Amendment No. 4 of the set of amendments proposed by the Senate Committee on
11 Revenue and Fiscal Affairs and adopted by the Senate on May 28, 2013, on page 1, at the
12 beginning of line 18, insert "single family"

13 AMENDMENT NO. 4

14 In Amendment No. 6 of the set of amendments proposed by the Senate Committee on
15 Revenue and Fiscal Affairs and adopted by the Senate on May 28, 2013, on page 1, at the
16 beginning of line 25, delete "To" and insert :

17 "In addition to eligibility requirements provided in Subsection B of this Section, to"

18 AMENDMENT NO. 5

19 In Amendment No. 6 of the set of amendments proposed by the Senate Committee on
20 Revenue and Fiscal Affairs and adopted by the Senate on May 28, 2013, on page 1, at the
21 end of line 26, before the period "." insert a comma "," and insert:

22 "and the system shall be compliant with the requirements of the federal American
23 Recovery and Reinvestment Act (ARRA), including, but not limited to all major
24 components such as the inverter, racking, and solar modules"

25 AMENDMENT NO. 6

26 In Amendment No. 7 of the set of amendments proposed by the Senate Committee on
27 Revenue and Fiscal Affairs and adopted by the Senate on May 28, 2013, on page 1, at the
28 end of line 31, after "system" and before the period ";" insert:

29 "and no other tax credit is allowed for any other system installed at that residence.
30 The provisions of this Section shall in no way be construed or interpreted to allow
31 more than one tax credit authorized under this Section, including any tax credit
32 claimed before July 1, 2013, for any residence"

33 AMENDMENT NO. 7

34 In Amendment No. 8 of the set of amendments proposed by the Senate Committee on
35 Revenue and Fiscal Affairs and adopted by the Senate on May 28, 2013, on page 2, line 2,
36 after "residence" and before "shall" insert :

1 "or for a system which is already installed in a newly constructed home located in
2 Louisiana"

3 AMENDMENT NO. 8

4 In Senate Committee Amendment No. 8 proposed by the Senate Committee on Revenue and
5 Fiscal Affairs and adopted by the Senate on May 28, 2013, on page 2, line 5, after "2018."
6 insert "Such tax credit shall apply to systems purchased and installed as part of any energy
7 efficiency implemented in accordance with rules or policies of any state agency, political
8 subdivision, or regulatory agency."

9 AMENDMENT NO. 9

10 In Amendment No. 8 of the set of amendments proposed by the Senate Committee on
11 Revenue and Fiscal Affairs and adopted by the Senate on May 28, 2013, on page 2, line 9,
12 after "issued" and before "for" delete "or granted" and insert a comma "," and insert "or
13 granted as provided in this Paragraph"

14 AMENDMENT NO. 10

15 In Amendment No. 8 of the set of amendments proposed by the Senate Committee on
16 Revenue and Fiscal Affairs and adopted by the Senate on May 28, 2013, on page 2, delete
17 lines 30 through 36, and insert:

18 "(2) Leased systems. (a) Eligibility for a tax credit for the purchase and
19 installation of a system at a Louisiana residence by a third party through a lease with
20 the owner of the residence shall be limited as provided in this Paragraph.

21 (b)(i) Eligibility for a system purchased and installed on or after July 1, 2013
22 and before July 1, 2014, shall be limited to a system which has a cost of no more
23 than four dollars and fifty cents per watt and which provides for no more than five
24 kilowatts of energy. The tax credit for such a system shall be equal to thirty-eight
25 percent of the first twenty-five thousand dollars of the cost of purchase.

26 (ii) Eligibility for a system purchased and installed on or after July 1, 2014
27 and before July 1, 2015, shall be limited to a system which has a cost of no more
28 than three dollars and fifty cents per watt and which provides for no more than five
29 kilowatts of energy. The tax credit for such a system shall be equal to thirty percent
30 of the first twenty-five thousand dollars of the cost of purchase.

31 (iii) Eligibility for a system purchased and installed on or after July 1, 2015
32 and before January 1, 2017, shall be limited to a system which has a cost of no more
33 than two dollars per watt and which provides for no more than five kilowatts of
34 energy. The tax credit for such a system shall be equal to twenty-five percent of the
35 first twenty-five thousand dollars of the cost of purchase.

36 (c) There shall be no tax credits authorized, issued, or granted as provided
37 in this Paragraph for systems installed after December 31, 2017."

38 AMENDMENT NO. 11

39 In Amendment No. 11 of the set of amendments proposed by the Senate Committee on
40 Revenue and Fiscal Affairs and adopted by the Senate on May 28, 2013, on page 2, line 43,
41 after "include any" and before "inducement" insert "lease management fee or any"

42 AMENDMENT NO. 12

43 In Amendment No. 13 of the set of amendments proposed by the Senate Committee on
44 Revenue and Fiscal Affairs and adopted by the Senate on May 28, 2013, on page 3, delete
45 lines 9 through 14, and insert:

1 "(2)(a) If a taxpayer purchases and installs a system at his own residence, the
2 credit shall be claimed on the tax return for the taxable year in which the system is
3 completed and placed in service. If a taxpayer purchases a newly constructed home
4 with a system already installed, the credit shall be claimed on the tax return for the
5 taxable year in which the act of sale occurred. Proof of system installation shall be
6 provided with a claim for a tax credit.

7 (b) If a third-party taxpayer purchases a system for installation at another
8 person's residence through a lease with the owner of the residence, the credit shall
9 be claimed on the tax return for the taxable year in which the system is completed
10 and placed in service. Proof of system installation shall be provided with a claim for
11 a tax credit."

12 AMENDMENT NO. 13

13 Delete Amendment No. 15 of the set of amendments proposed by the Senate Committee on
14 Revenue and Fiscal Affairs and adopted by the Senate on May 28, 2013.

15 AMENDMENT NO. 14

16 On page 1, at the beginning of line 7, after "provide for" and before the semi-colon ";" delete
17 "an effective date" and insert "effectiveness"

18 AMENDMENT NO. 15

19 On page 4, line 28, after "(2)" insert:

20 ""Home" means a single family detached dwelling."

21 AMENDMENT NO. 16

22 On page 5, at the beginning of line 3, insert "(3)"

23 AMENDMENT NO. 17

24 On page 5, at the beginning of line 28, delete "(3)" and insert "(4)"

25 AMENDMENT NO. 18

26 On page 6, between lines 8 and 9, insert:

27 "(5) "System" means a solar electric or solar thermal system, or any
28 combination of components thereof.

29 (6) "Residence" means a single family detached dwelling."

30 AMENDMENT NO. 19

31 On page 7, delete lines 1 through 11, and insert the following:

32 "Section 2. This Act shall become effective on July 1, 2013."