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**SENATE COMMITTEE AMENDMENTS**

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 663 by Representative Robideaux

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1 AMENDMENT NO. 1

2 On page 1, line 2, change "Section 3.(C), (G), and (I) and Section 4.A and" to "Section 3.(B),  
3 (C), (E)(1), (G), and (I) and Section 4.A,"

4 AMENDMENT NO. 2

5 On page 1, line 3, after "(N)" insert ", and to repeal Section 3.(L)(3), all"

6 AMENDMENT NO. 3

7 On page 1, line 5, after "during" insert "a" and change "periods" to "period"

8 AMENDMENT NO. 4

9 On page 1, line 16, change "Section 3.(C), (G)" to "Section 3.(B), (C), (E)(1), (G)"

10 AMENDMENT NO. 5

11 On page 1, line 18, after "(N)" insert "of Act No. 421"

12 AMENDMENT NO. 6

13 On page 2, between lines 2 and 3, insert:

14           "(B) The amnesty program shall be effective for a period of at least two  
15 months duration in 2013 occurring prior to December 31, 2013; and for a period of  
16 at least one month in 2014, occurring between July 1, 2014 and December 31, 2014;  
17 ~~and for a period of at least one month in 2015, occurring between July 1, 2015, and~~  
18 ~~December 31, 2015;~~ all at the discretion of the secretary. The tax amnesty program  
19 shall apply to all taxes administered by the department except for motor fuel taxes  
20 and penalties for failure to submit information reports that are not based on an  
21 underpayment of tax."

22 AMENDMENT NO. 7

23 On page 2, delete lines 20 through 23

24 AMENDMENT NO. 8

25 On page 2, between lines 24 and 25, insert:

26           "(E) Amnesty for matters under examination and in litigation.  
27           (1) Taxpayers involved in field audits or litigation that participate in an  
28 amnesty program shall agree to abide by the department's interpretation of the law  
29 with respect to issues involved in the audit or litigation resolved through amnesty for  
30 all taxable periods beginning in 2014, 2015, and 2016 for the taxpayers participating  
31 in the 2013 amnesty period; and for all taxable periods beginning on 2015, 2016, and  
32 2017 for taxpayers participating in the 2014 amnesty period; ~~and for all taxable~~  
33 ~~periods beginning on 2016, 2017, and 2018 for taxpayers participating in the 2015~~  
34 ~~amnesty period.~~ Taxpayers shall agree to abide by the department's interpretation  
35 of the law at the time the returns for these periods are filed. Failure to abide by the  
36 department's interpretation of the law for these periods shall subject the taxpayer to  
37 the negligence penalty under R.S. 47:1604.1.

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2 AMENDMENT NO. 9

3 On page 3, line 9, after "contrary" change the comma "," to a colon "⋮"

4 AMENDMENT NO. 10

5 On page 3, line 12, after "applied" change ". If" to "and if"

6 AMENDMENT NO. 11

7 On page 3, line 13, change "sixty-seven percent of all" to "all"

8 AMENDMENT NO. 12

9 On page 3, line 14, change "thirty-three percent" to "fifty percent"

10 AMENDMENT NO. 13

11 On page 3, delete lines 15 through 18, and insert:

12 "the interest shall be waived. However, any taxpayer for which"

13 AMENDMENT NO. 14

14 On page 3, line 20, after "owed to the state" delete the remainder of the line, delete lines 21  
15 through 23, and insert:

16 "pursuant to those statutes prior to the end of the 2014 amnesty period, who fails to  
17 submit an amnesty application during the 2014 amnesty period, shall be subject to  
18 double"

19 AMENDMENT NO. 15

20 On page 4, line 7, after "period" delete the remainder of the line, and on line 8, delete  
21 "taxpayer applies"

22 AMENDMENT NO. 16

23 On page 5, line 18, after "payments." insert:

24 "For the 2014 amnesty program, "timely payment" shall mean all installment  
25 payments shall be received no later than May 1, 2015."

26 AMENDMENT NO. 17

27 On page 5, delete lines 24 through 27

28 AMENDMENT NO. 18

29 On page 6, line 8, after "of May" delete the remainder of the line, on line 9, delete  
30 "agreement applies" and insert "of 2015"

31 AMENDMENT NO. 19

32 On page 7, line 5, change "2015" to "2014"

33 AMENDMENT NO. 20

34 On page 7, line 7, change "2025" to "2024"

1 AMENDMENT NO. 21

2 On page 7, after line 21, insert:

3 "Section 2. Section 3.(L)(3) of Act No. 421 of the 2013 Regular Session is  
4 hereby repealed."