

2015 Regular Session

SENATE BILL NO. 150

BY SENATOR MORRELL

TAX/TAXATION. Extends income tax credits for the rehabilitation of certain owner occupied residential structures to 1/1/22. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:297.6(C), relative to individual income tax credits; to extend  
3 the taxable periods in which the tax credit shall be applicable; to provide for an  
4 effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:297.6(C) is hereby amended and reenacted to read as follows:

7 §297.6. Reduction to tax due; rehabilitation of residential structures

8 \* \* \*

9 C. The provisions of this Section shall be effective for the taxable years ending prior  
10 to ~~January 1, 2018~~ **January 1, 2022**.

11 Section 2. This Act shall become effective upon signature by the governor or, if not  
12 signed by the governor, upon expiration of the time for bills to become law without signature  
13 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
14 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
15 effective on the day following such approval.

