
SENATE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 604 by Representative Stokes

1 AMENDMENT NO. 1

2 On page 3, between lines 3 and 4, insert the following:

3 " C. For purposes of this Section, the term tax attorney shall mean a person who meets
4 all of the following qualifications:

5 (1) Admitted to the practice of law in Louisiana.

6 (2) Possesses either a Masters of Law in Taxation or Tax Law from an
7 ABA-accredited law school, or is Board Certified as a Tax Law Specialist by the Louisiana
8 Board of Legal Specialization.

9 (3) Practices in a law firm with an office in Louisiana.

10 (4) Completes six hours of continuing legal education in the federal research and
11 development tax credit under IRC Section 41 per reporting cycle.

12 (5) Capable of conducting at least two levels of review with the law firm before the
13 tax opinion is issued."

14 AMENDMENT NO. 2

15 On page 3, line 4, change "C." to "D."

16 AMENDMENT NO. 3

17 On page 3, line 10, change "D." to "E."

18 AMENDMENT NO. 4

19 On page 3, line 14, change "E." to "F."

20 AMENDMENT NO. 5

21 On page 3, line 18, change "F." to "G."

22 AMENDMENT NO. 6

23 On page 10, line 6, change "fifteen" to "ten"

24 AMENDMENT NO. 7

25 On page 10, line 8, change "twenty-five" to "fifteen"

26 AMENDMENT NO. 8

27 On page 10, line 12, change "seven thousand five hundred" to "five thousand"

28 AMENDMENT NO. 9

29 On page 10, line 14, change "fifteen thousand" to "seven thousand five hundred"