
DIGEST

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HCR 52 Original

2016 Regular Session

Stokes

Present law (R.S. 24:117(B)(2)) authorizes the legislature to express the intended meaning of a law in a duly adopted concurrent resolution, by the same vote and, except for gubernatorial veto and time limitations for introduction, according to the same procedures and formalities required for enactment of that law.

Present law (R.S. 47:164(D) and 6007(B)(14) and (D)(5)) which was amended and reenacted pursuant to Act No. 425 of the 2015 R. S. of the Legislature provided that, with respect to the motion picture production tax credit, individuals receiving payments for the performance of services used directly in production activities which are claimed as a production expenditure for purposes of certification of tax credits shall be deemed to be receiving La. taxable income regardless of whether the payments are made directly or indirectly through an agent or agency, loan-out company, a personal service company, an employee of a leasing company, or other entity. Furthermore, the company or entity making the payments for services used directly in a production activity are considered to be paying compensation taxable by La. and such companies or entities shall withhold taxes from those payments at the highest individual income tax rate in effect at the time of performance of the services.

Proposed resolution expresses the intent of the legislature regarding the meaning of language in Act No. 425 of the 2015 R. S. of the Legislature relative to the withholding of La. income taxes on the payroll of individuals receiving payments for the performance of services used directly in production activities which are claimed as a production expenditure for purposes of certification of motion picture production tax credit be limited to payroll of individuals performing "above the Line services" or "ATL services".

Requires a copy of this Resolution be transmitted to the secretary of the Dept. of Revenue, the secretary of the Dept. of Economic Development, and to the Director of the La. Workforce Commission.