



for income tax purposes among all taxing jurisdictions.

- (2) In the absence of a time and attendance system, on its own records maintained in the regular course of business or on the employee's determination of the time the employee performed employment duties in this state provided that the employer did not have actual knowledge of fraud on the part of the employee.

Effective upon the signature of the governor.

(Amends R.S. 47:242(1)(g) and (2) and 293(10); adds R.S. 47:111(A)(12), 112.2, and 248)

#### Summary of Amendments Adopted by Senate

##### Senate Floor Amendments to engrossed bill

1. Changes the number of days that nonresident employees are exempt from 30 to 25.