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HOUSE FLOOR AMENDMENTS

2015 Regular Session

Amendments proposed by Representative Stokes to Engrossed House Bill No. 604 by Representative Stokes

1 AMENDMENT NO. 1

2 On page 1, line 2, after "(11)" and before "(D)(2)(c)" delete the comma "," and insert "and"

3 AMENDMENT NO. 2

4 On page 1, line 4, after "(F)(2)" delete the comma "," and delete the remainder of the line
5 and insert the following:

6 "and (3)(b) and (c), 6023(B)(1), (D)(2)(c) and (d) and (4) and (5),"

7 AMENDMENT NO. 3

8 On page 1, line 6, after "and" and before "6015(B)(6)" delete "(D)(2)(f)(introductory
9 paragraph)" and insert "(D)(2)(f)"

10 AMENDMENT NO. 4

11 On page 3, line 23, after "(11)" and before "(D)(2)(c)" delete the comma "," and insert "and"

12 AMENDMENT NO. 5

13 On page 3, line 24, after "(F)(2)" and before "(3)(b)" delete the comma "," and insert "and"

14 AMENDMENT NO. 6

15 On page 3, line 25, after "(D)(2)(c) and (d)" delete the comma "," and insert "and"

16 AMENDMENT NO. 7

17 On page 4, line 17, after "qualified accountant" and before the period "." insert a comma ","
18 and insert the following:

19 "with a copy addressed to the motion picture production company or motion picture
20 investor tax credit applicant"

21 AMENDMENT NO. 8

22 On page 5, line 15, after "means" delete the remainder of the line, delete lines 16 through 18
23 in their entirety and insert the following:

24 "a certified public accountant or "CPA" who meets all of the following
25 qualifications:

26 (a) Maintains an active unrestricted original certified public accountant
27 license.

- 1 **(b) Maintains a current Louisiana certified public accountant firm permit.**
- 2 **(c) Actively participates in a Peer Review Program approved by the State**
- 3 **Board of Certified Public Accountants of Louisiana.**
- 4 **(d) Completes eight hours of continuing professional education in approved**
- 5 **Department of Economic Development tax credit attestation courses for each**
- 6 **reporting cycle.**
- 7 **(e) Capable of conducting two levels of review within the CPA firm or, if not**
- 8 **within the firm, then through a cooperative endeavor with another CPA for the**
- 9 **review of a verification report prior to its issuance."**

10 AMENDMENT NO. 9

11 On page 7, line 10, after "project completion" and before the comma "," insert "or at any

12 time after project costs are deemed final by the motion picture production company or

13 applicant"

14 AMENDMENT NO. 10

15 On page 8, delete line 28 in its entirety, at the beginning of line 29 insert the following:

16 "(i) The department shall engage and assign"

17 AMENDMENT NO. 11

18 On page 9, line 2, after "Louisiana" and before "to prepare" delete "shall be engaged and

19 assigned by the department"

20 AMENDMENT NO. 12

21 On page 9, line 23, after "(4)" and before "Research" insert the following:

22 "An expenditure verification report shall be required only for applicants with less

23 than fifty employees that have not filed for federal research and development tax

24 credit on IRS Form 6765-Credit for Increasing Research Activities or that are not

25 applicants for either the Small Business Technology Transfer Program or the Small

26 Business Innovation Research Program."

27 AMENDMENT NO. 13

28 On page 17, line 27, after "shall" delete the remainder of the line and delete line 28 in its

29 entirety and insert the following:

30 "apply to all applications or submissions for certification or issuance of tax credits

31 submitted to the department on or after January 1, 2016."