

ACT No. 357

2015 Regular Session

HOUSE BILL NO. 749

BY REPRESENTATIVE BURRELL

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AN ACT

To amend and reenact R.S. 47:6105, to enact R.S. 47:6004(C), 6005(G), 6006(E), 6006.1(G), 6007(G), 6008(D), 6009(F), 6012(F), 6013(D), 6014(F), 6015(K), 6016.1(N), 6017(C), 6018(F), 6022(L), 6023(I), 6025(D), 6026(G), 6030(H), 6032(H), 6034(K), 6035(H), 6036(K), 6037(I), 6104(D), 6106(E), and 6107(C), and to repeal R.S. 47:6005(D)(2), 6010, 6028, 6029, and 6033, relative to tax credits; to require certain reviews and reports relative to tax credits; to terminate certain tax credits; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6105 is hereby amended and reenacted and R.S. 47:6004(C), 6005(G), 6006(E), 6006.1(G), 6007(G), 6008(D), 6009(F), 6012(F), 6013(D), 6014(F), 6015(K), 6016.1(N), 6017(C), 6018(F), 6022(L), 6023(I), 6025(D), 6026(G), 6030(H), 6032(H), 6034(K), 6035(H), 6036(K), 6037(I), 6104(D), 6106(E), and 6107(C) are hereby enacted to read as follows:

§6004. Employer credit

* * *

C. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

1 §6005. Qualified new recycling manufacturing or process equipment and/or service
2 contracts

3 * * *

4 G. Commencing no later than January 31, 2016, the House Committee on
5 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
6 review the credit authorized pursuant to the provisions of this Section to determine
7 if the economic benefit provided by such credit outweighs the loss of revenue
8 realized by the state as a result of awarding such credit. The House and Senate
9 committees shall make a specific recommendation no later than March 1, 2017, to
10 either continue the credit or to terminate the credit.

11 §6006. Tax credits for local inventory taxes paid

12 * * *

13 E. Commencing no later than January 31, 2016, the House Committee on
14 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
15 review the credit authorized pursuant to the provisions of this Section to determine
16 if the economic benefit provided by such credit outweighs the loss of revenue
17 realized by the state as a result of awarding such credit. The House and Senate
18 committees shall make a specific recommendation no later than March 1, 2017, to
19 either continue the credit or to terminate the credit.

20 §6006.1. Tax credits for taxes paid with respect to vessels in Outer Continental
21 Shelf Lands Act Waters

22 * * *

23 G. Commencing no later than January 31, 2016, the House Committee on
24 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
25 review the credit authorized pursuant to the provisions of this Section to determine
26 if the economic benefit provided by such credit outweighs the loss of revenue
27 realized by the state as a result of awarding such credit. The House and Senate
28 committees shall make a specific recommendation no later than March 1, 2017, to
29 either continue the credit or to terminate the credit.

1 §6007. Motion picture investor tax credit

2 * * *

3 G. Commencing no later than January 31, 2016, the House Committee on
4 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
5 review the credit authorized pursuant to the provisions of this Section to determine
6 if the economic benefit provided by such credit outweigh the loss of revenue realized
7 by the state as a result of awarding such credit. The House and Senate committees
8 shall make a specific recommendation no later than March 1, 2017, to either continue
9 the credit or to terminate the credit.

10 §6008. Tax credits for donations made to assist playgrounds in economically
11 depressed areas

12 * * *

13 D. Commencing no later than January 31, 2016, the House Committee on
14 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
15 review the credit authorized pursuant to the provisions of this Section to determine
16 if the economic benefit provided by such credit outweighs the loss of revenue
17 realized by the state as a result of awarding such credit. The House and Senate
18 committees shall make a specific recommendation no later than March 1, 2017, to
19 either continue the credit or to terminate the credit.

20 §6009. Louisiana Basic Skills Training Tax Credit

21 * * *

22 F. Commencing no later than January 31, 2016, the House Committee on
23 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
24 review the credit authorized pursuant to the provisions of this Section to determine
25 if the economic benefit provided by such credit outweighs the loss of revenue
26 realized by the state as a result of awarding such credit. The House and Senate
27 committees shall make a specific recommendation no later than March 1, 2017, to
28 either continue the credit or to terminate the credit.

29 * * *

1 §6012. Employer tax credits for donations of materials, equipment, advisors, or
2 instructors

3 * * *

4 F. Commencing no later than January 31, 2016, the House Committee on
5 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
6 review the credit authorized pursuant to the provisions of this Section to determine
7 if the economic benefit provided by such credit outweighs the loss of revenue
8 realized by the state as a result of awarding such credit. The House and Senate
9 committees shall make a specific recommendation no later than March 1, 2017, to
10 either continue the credit or to terminate the credit.

11 §6013. Tax credits for donations made to public schools

12 * * *

13 D. Commencing no later than January 31, 2016, the House Committee on
14 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
15 review the credit authorized pursuant to the provisions of this Section to determine
16 if the economic benefit provided by such credit outweighs the loss of revenue
17 realized by the state as a result of awarding such credit. The House and Senate
18 committees shall make a specific recommendation no later than March 1, 2017, to
19 either continue the credit or to terminate the credit.

20 §6014. Credit for property taxes paid by certain telephone companies; fund

21 * * *

22 F. Commencing no later than January 31, 2016, the House Committee on
23 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
24 review the credit authorized pursuant to the provisions of this Section to determine
25 if the economic benefit provided by such credit outweighs the loss of revenue
26 realized by the state as a result of awarding such credit. The House and Senate
27 committees shall make a specific recommendation no later than March 1, 2017, to
28 either continue the credit or to terminate the credit.

29 §6015. Research and development tax credit

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1 K. Commencing no later than January 31, 2016, the House Committee on
2 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
3 review the credit authorized pursuant to the provisions of this Section to determine
4 if the economic benefit provided by such credit outweighs the loss of revenue
5 realized by the state as a result of awarding such credit. The House and Senate
6 committees shall make a specific recommendation no later than March 1, 2017, to
7 either continue the credit or to terminate the credit.

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§6016.1 Louisiana New Markets Jobs Act; premium tax credit

* * *

11 N. Commencing no later than January 31, 2016, the House Committee on
12 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
13 review the credit authorized pursuant to the provisions of this Section to determine
14 if the economic benefit provided by such credit outweighs the loss of revenue
15 realized by the state as a result of awarding such credit. The House and Senate
16 committees shall make a specific recommendation no later than March 1, 2017, to
17 either continue the credit or to terminate the credit.

§6017. Tax credits for certain expenses paid by economic development corporations

* * *

20 C. Commencing no later than January 31, 2016, the House Committee on
21 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
22 review the credit authorized pursuant to the provisions of this Section to determine
23 if the economic benefit provided by such credit outweighs the loss of revenue
24 realized by the state as a result of awarding such credit. The House and Senate
25 committees shall make a specific recommendation no later than March 1, 2017, to
26 either continue the credit or to terminate the credit.

§6018. Tax credits for purchasers from "PIE contractors"

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29 F. Commencing no later than January 31, 2016, the House Committee on
30 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall

1 review the credit authorized pursuant to the provisions of this Section to determine
 2 if the economic benefit provided by such credit outweighs the loss of revenue
 3 realized by the state as a result of awarding such credit. The House and Senate
 4 committees shall make a specific recommendation no later than March 1, 2017, to
 5 either continue the credit or to terminate the credit.

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6 §6022. Digital interactive media and software tax credit

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 9 L. Commencing no later than January 31, 2016, the House Committee on
 10 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
 11 review the credit authorized pursuant to the provisions of this Section to determine
 12 if the economic benefit provided by such credit outweigh the loss of revenue realized
 13 by the state as a result of awarding such credit. The House and Senate committees
 14 shall make a specific recommendation no later than March 1, 2017, to either continue
 15 the credit or to terminate the credit.

16 §6023. Sound recording investor tax credit

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 18 I. Commencing no later than January 31, 2016, the House Committee on
 19 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
 20 review the credit authorized pursuant to the provisions of this Section to determine
 21 if the economic benefit provided by such credit outweigh the loss of revenue realized
 22 by the state as a result of awarding such credit. The House and Senate committees
 23 shall make a specific recommendation no later than March 1, 2017, to either continue
 24 the credit or to terminate the credit.

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25 §6025. Tax credit for Louisiana Citizens Property Insurance Corporation assessment

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 27
 28 D. Commencing no later than January 31, 2016, the House Committee on
 29 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
 30 review the credit authorized pursuant to the provisions of this Section to determine

1 if the economic benefit provided by such credit outweighs the loss of revenue
2 realized by the state as a result of awarding such credit. The House and Senate
3 committees shall make a specific recommendation no later than March 1, 2017, to
4 either continue the credit or to terminate the credit.

5 §6026. Cane River heritage tax credit

6 * * *

7 G. Commencing no later than January 31, 2016, the House Committee on
8 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
9 review the credit authorized pursuant to the provisions of this Section to determine
10 if the economic benefit provided by such credit outweighs the loss of revenue
11 realized by the state as a result of awarding such credit. The House and Senate
12 committees shall make a specific recommendation no later than March 1, 2017, to
13 either continue the credit or to terminate the credit.

14 * * *

15 §6030. Solar energy systems tax credit

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17 H. Commencing no later than January 31, 2016, the House Committee on
18 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
19 review the credit authorized pursuant to the provisions of this Section to determine
20 if the economic benefit provided by such credit outweighs the loss of revenue
21 realized by the state as a result of awarding such credit. The House and Senate
22 committees shall make a specific recommendation no later than March 1, 2017, to
23 either continue the credit or to terminate the credit.

24 * * *

25 §6032. Tax credit for certain milk producers

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27 H. Commencing no later than January 31, 2016, the House Committee on
28 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
29 review the credit authorized pursuant to the provisions of this Section to determine
30 if the economic benefit provided by such credit outweighs the loss of revenue

1 realized by the state as a result of awarding such credit. The House and Senate
2 committees shall make a specific recommendation no later than March 1, 2017, to
3 either continue the credit or to terminate the credit.

4 * * *

5 §6034. Musical and theatrical production income tax credit

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7 K. Commencing no later than January 31, 2016, the House Committee on
8 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
9 review the credit authorized pursuant to the provisions of this Section to determine
10 if the economic benefit provided by such credit outweighs the loss of revenue
11 realized by the state as a result of awarding such credit. The House and Senate
12 committees shall make a specific recommendation no later than March 1, 2017, to
13 either continue the credit or to terminate the credit.

14 §6035. Tax credit for conversion of vehicles to alternative fuel usage

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16 H. Commencing no later than January 31, 2016, the House Committee on
17 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
18 review the credit authorized pursuant to the provisions of this Section to determine
19 if the economic benefit provided by such credit outweighs the loss of revenue
20 realized by the state as a result of awarding such credit. The House and Senate
21 committees shall make a specific recommendation no later than March 1, 2017, to
22 either continue the credit or to terminate the credit.

23 §6036. Ports of Louisiana tax credits

24 * * *

25 K. Commencing no later than January 31, 2016, the House Committee on
26 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
27 review the credit authorized pursuant to the provisions of this Section to determine
28 if the economic benefit provided by such credit outweigh the loss of revenue realized
29 by the state as a result of awarding such credit. The House and Senate committees

1 shall make a specific recommendation no later than March 1, 2017, to either continue
2 the credit or to terminate the credit.

3 §6037. Tax credit for "green job industries"

4 * * *

5 I. Commencing no later than January 31, 2016, the House Committee on
6 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
7 review the credit authorized pursuant to the provisions of this Section to determine
8 if the economic benefit provided by such credit outweigh the loss of revenue realized
9 by the state as a result of awarding such credit. The House and Senate committees
10 shall make a specific recommendation no later than March 1, 2017, to either continue
11 the credit or to terminate the credit.

12 * * *

13 §6104. Child care expense tax credit

14 * * *

15 D. Commencing no later than January 31, 2016, the House Committee on
16 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
17 review the credit authorized pursuant to the provisions of this Section to determine
18 if the economic benefit provided by such credit outweighs the loss of revenue
19 realized by the state as a result of awarding such credit. The House and Senate
20 committees shall make a specific recommendation no later than March 1, 2017, to
21 either continue the credit or to terminate the credit.

22 §6105. Child care provider tax credit

23 A. There shall be a credit against any Louisiana individual or corporation
24 income tax or corporation franchise tax for a child care provider refundable as
25 provided for in R.S. 47:6108. The tax credit shall be an amount based upon the
26 average monthly number of children who either participate in the Child Care
27 Assistance Program administered by the office of children and family services in the
28 Department of Children and Family Services or who are foster children in the
29 custody of the Department of Children and Family Services, and who are attending
30 a child care facility or facilities operated by the child care provider, multiplied by an

1 amount which shall be based upon the quality rating of each child care facility
2 operated by the child care provider as follows:

3 Quality Rating of Child Care Facility	Tax Credit Per Eligible Child Attending
4 Five star	\$1,500
5 Four star	\$1,250
6 Three star	\$1,000
7 Two star	\$750
8 One star or nonparticipating facility	0

9 B. Commencing no later than January 31, 2016, the House Committee on
10 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
11 review the credit authorized pursuant to the provisions of this Section to determine
12 if the economic benefit provided by such credit outweighs the loss of revenue
13 realized by the state as a result of awarding such credit. The House and Senate
14 committees shall make a specific recommendation no later than March 1, 2017, to
15 either continue the credit or to terminate the credit.

16 §6106. Credit for child care directors and staff

17 * * *

18 E. Commencing no later than January 31, 2016, the House Committee on
19 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
20 review the credit authorized pursuant to the provisions of this Section to determine
21 if the economic benefit provided by such credit outweighs the loss of revenue
22 realized by the state as a result of awarding such credit. The House and Senate
23 committees shall make a specific recommendation no later than March 1, 2017, to
24 either continue the credit or to terminate the credit.

25 §6107. Business-supported child care

26 * * *

27 C. Commencing no later than January 31, 2016, the House Committee on
28 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall
29 review the credit authorized pursuant to the provisions of this Section to determine
30 if the economic benefit provided by such credit outweighs the loss of revenue

1 realized by the state as a result of awarding such credit. The House and Senate
 2 committees shall make a specific recommendation no later than March 1, 2017, to
 3 either continue the credit or to terminate the credit.

4 Section 2. R.S. 47:6005(D)(2), 6010, 6028, 6029, and 6033 are hereby repealed in
 5 their entirety.

6 Section 3. This Act shall become effective upon signature by the governor or, if not
 7 signed by the governor, upon expiration of the time for bills to become law without signature
 8 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 9 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 10 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____