

RÉSUMÉ DIGEST

ACT 104 (HB 244)

2015 Regular Session

Foil

Existing law establishes the Angel Investor Tax Credit Program and authorizes a tax credit for certain investments in a La. entrepreneurial business.

Prior law sunset the program on July 1, 2015.

New law sunsets the program on July 1, 2017.

Effective upon signature of the governor (June 19, 2015).

(Amends §3 of Act No. 414 of the 2011 R.S.)