

CONFERENCE COMMITTEE REPORT

SB 79

2017 Regular Session

Luneau

June 7, 2017

To the Honorable President and Members of the Senate and to the Honorable Speaker and Members of the House of Representatives.

Ladies and Gentlemen:

We, the conferees appointed to confer over the disagreement between the two houses concerning Senate Bill No. 79 by Senator Luneau, recommend the following concerning the Engrossed bill:

1. That the House Floor Amendment Nos. 1, 2, and 3 proposed by Representative Abramson and adopted by the House of Representatives on May 23, 2017 be rejected.
2. That the following amendments to the reengrossed bill be adopted:

AMENDMENT NO. 1

On page 1, line 2, after "reenact" delete the remainder of the line, delete lines 3 through 8, and insert the following:

"R.S. 47:227, 287.759(A), 297(B) and (G)(2), 297.6(A)(1)(a), 6005(C)(1), 6013(A), 6020(D)(2)(a), 6034(C)(1)(a)(iii)(bb)(introductory paragraph), and (d)(ii), and 6037(B)(2)(b)(i) and (ii) and (c) all as amended by Section 2 of Act No. 125 of the 2015 Regular Session, R.S. 47:6022(D)(3)(introductory paragraph), and R.S. 51:2354(B)(introductory paragraph) and 2399.3(A)(2)(b)(introductory paragraph) both as amended by Section 3 of Act No. 125 of the 2015 Regular Session, R.S. 51:2354(C) and 2399.3(A)(2)(c), (d), and (e), and Sections 7 and 8 of Act No. 125 of the 2015 Regular Session of the Legislature, to enact R.S. 47:6022(D)(4), 6034(C)(1)(a)(iii)(cc) and (d)(iii), R.S. 51:2354(D) and 2399.3(A)(2)(f), and to repeal Sections 4, 5, and 6 of Act No. 125 of the 2015 Regular Session of the Legislature, relative to income and corporate franchise tax credits; to restore the corporate income tax credit for state insurance premium tax paid; to reduce the amounts of certain credits; to provide for an annual credit cap for the musical and theatrical production income tax credit; to provide for the continued effectiveness of certain previous reductions; and to provide for related matters."

AMENDMENT NO. 2

On page 1, line 10, delete "Section 8" and insert "Sections 7 and 8"

AMENDMENT NO. 3

On page 1, between lines 12 and 13, insert the following:

"Section 7.(A) Except as provided for in Subsection (B) of this Section, the provisions of Sections 1, 2, and 3 of this Act shall apply to a claim for a credit on any return filed on or after July 1, 2015, ~~through the termination date in the Act that originated as House Bill No. 62 of the 2016 First Extraordinary Session of the Legislature~~ regardless of the taxable year to which the return relates.

(B) The provisions of Sections 1, 2, and 3 of this Act shall not apply to an amended return filed on or after July 1, 2015, ~~through the termination date in the Act that originated as House Bill No. 62 of the 2016 First~~

Extraordinary Session of the Legislature relating to a credit properly claimed on an original return filed prior to July 1, 2015.

(C) If a return is filed after July 1, 2015, ~~through the termination date in the Act that originated as House Bill No. 62 of the 2016 First Extraordinary Session of the Legislature~~ for which a valid filing extension has been allowed prior to July 1, 2015, then any portion of the credit reduced by the provisions of Sections 1, 2, or 3 of this Act shall be allowed as a credit in the amount of one-third of the reduced portion of the credit on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019."

AMENDMENT NO. 4

On page 2, line 5, after "Section 2." delete the remainder of the line, and delete lines 6 through 11, and insert the following:

"R.S. 47:227, 287.759(A), 297(B) and (G)(2), 297.6(A)(1)(a), 6005(C)(1), 6013(A), 6020(D)(2)(a), 6034(C)(1)(a)(iii)(bb)(introductory paragraph), and (d)(ii), and 6037(B)(2)(b)(i) and (ii) and (c) all as amended by Section 2 of Act No. 125 of the 2015 Regular Session and R.S. 47:6022(D)(3)(introductory paragraph) are hereby amended and reenacted and R.S. 47:6022(D)(4) and 6034(C)(1)(a)(iii)(cc) and (d)(iii) are hereby enacted to read as follows:

§227. Offset against tax

Every insurance company shall be entitled to an offset against any tax incurred under this Chapter, in the amount of any taxes, based on premiums, paid by it during the preceding twelve months, by virtue of any law of this state. ~~Beginning on and after July 1, 2015, the offset shall be equal to seventy-two percent of the amount of any taxes, based on premiums.~~

* * *

§287.759. Tax credit for employee and dependent health insurance coverage.

A. When any contractor or subcontractor in the letting of any contract for the construction of a public work offers health insurance coverage as provided for in this Section, ~~they he~~ shall be eligible for a three ~~and six tenths~~ percent income tax credit on forty percent of the amount of the contract received in a tax year if eighty-five percent of the full-time employees of each contractor are offered health insurance coverage and each such general contractor or subcontractor pays seventy-five percent of the total premium for such health insurance coverage for each full-time employee who chooses to participate and pays not less than fifty percent of the total premium for health insurance coverage for each dependent of the full-time employee who elects to participate in dependent coverage.

* * *

§297. Reduction to tax due

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B. The tax determined as provided in this Part shall be reduced by the following: a credit for the elderly, a credit for contributions to candidates for public office, an investment credit, a credit for foreign tax, a work incentive credit, jobs credit, and residential energy credits. The amount of these credits shall be the lesser of eighteen dollars or seven ~~and two tenths of one~~ percent of the same credits allowed on the federal income tax return for the same taxable period.

* * *

G. There shall be an environmental equipment purchase tax credit to be determined as follows:

* * *

(2) The tax credit shall be fourteen ~~and four tenths~~ percent of the purchase price of the equipment if paid for in a single taxable year. If the equipment purchase is financed over two or more taxable years, the tax credit in a taxable year shall be fourteen ~~and four tenths~~ percent of that portion of the original purchase price paid in that taxable year. For partnerships and Subchapter S Corporations, the tax credit shall proportionately pass through to each partner or shareholder in the same

percentage in which other shares of income, gain, loss, deduction or credit are distributed in accordance with the partnership or shareholder agreement.

* * *

§297.6. Reduction to tax due; rehabilitation of residential structures

A.(1) There shall be a credit against individual income tax liability due under this Title for the amount of eligible costs and expenses incurred during the rehabilitation of an owner-occupied residential or owner-occupied mixed use structure located in a National Register Historic District, a local historic district, a Main Street District, a cultural products district, or a downtown development district, or such owner-occupied residential structure that has been listed or is eligible for listing on the National Register, or such structure that has been certified by the State Historic Preservation Office as contributing to the historical significance of the district, or a vacant and blighted owner-occupied residential structure located anywhere in the state that is at least fifty years old. The tax credit authorized pursuant to this Section shall be limited to one credit per structure rehabilitated. The total credit shall not exceed eighteen thousand five hundred dollars per structure. In order to qualify for that credit, the rehabilitation costs for the structure must exceed ten thousand dollars.

(a) If the credit is for the rehabilitation of an owner-occupied residential structure, the credit shall be ~~eighteen and one-half of one~~ twenty-five percent of the eligible costs and expenses of a rehabilitation for which an application for credit has been filed for the first time after July 1, 2011, and on or before July 1, 2015. The credit shall be eighteen and one-half percent of the eligible costs and expenses of a rehabilitation for which an application for credit has been filed for the first time after July 1, 2015, and on or before July 1, 2017, and the credit shall be eighteen percent of the eligible costs and expenses of a rehabilitation for which an application for credit has been filed for the first time after July 1, 2017. If the residential structure is owned and occupied by two or more individuals, the applicable percentage shall be based on the sum of all owner-occupants who contribute to the rehabilitation, and the credit will be divided between the owner-occupants in proportion to their contribution to the eligible costs and expenses.

* * *

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

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C.(1) A taxpayer who purchases qualified new recycling manufacturing or process equipment or qualified service contracts, or both, as defined in this Section and certified by the secretary of the Department of Environmental Quality to be used or performed exclusively in this state shall be entitled to a credit against any income and corporation franchise taxes imposed by the state in an amount equal to fourteen ~~and four-tenths of one~~ percent of the cost of the new recycling manufacturing or process equipment or qualified service contract, or both, less the amount of any other tax credits received for the purchase of such equipment or contract, or both.

* * *

§6013. Tax credits for donations made to public schools

A. There shall be allowed a credit against the corporate income tax and the corporation franchise tax for qualified donations made to a public school. The credit shall be an amount equal to twenty-eight ~~and eight-tenths~~ percent of the appraised value of the qualified donation. Any such credit shall be taken as a credit against the corporate income or corporation franchise tax for the taxable year in which the donation is made. The total of all such credits taken in a taxable year shall not exceed the total tax liability for that taxable year.

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§6020. Angel Investor Tax Credit Program

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D. Tax credit

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(2)(a) An investor may apply for and, if qualified, be granted a credit on any income or corporation franchise tax liability owed to the state by the taxpayer seeking to claim the credit in the amount approved by the secretary of the department. The amount of the tax credit shall be based upon the amount of money invested by the

investor in the Louisiana Entrepreneurial Business, which investment shall not exceed seven hundred twenty thousand dollars per year per business and one million four hundred forty thousand dollars total per business. Except as otherwise provided in Subparagraph (b) of this Paragraph, the credit shall be allowed against the income tax for the taxable period in which the credit is earned and the franchise tax for the taxable period following the period in which the credit is earned. The credits approved by the department shall be granted at the rate of twenty-five ~~and two tenths~~ percent of the amount of the investment with the credit divided in equal portions for five years.

* * *

§6022. Digital interactive media and software tax credit

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D. Tax credit; specific projects.

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(3) For applications for state-certified productions submitted to the office on or after July 1, 2015, and before July 1, 2017, and subsequently approved by the office and secretary, there are hereby authorized tax credits that shall be earned by a company at the time funds are expended in Louisiana on a state-certified production as follows:

* * *

(4) For applications for state-certified productions submitted to the office on or after July 1, 2017, and subsequently approved by the office and secretary, there are hereby authorized tax credits that shall be earned by a company at the time funds are expended in Louisiana on a state-certified production as follows:

(a) Credits shall be earned at the rate of eighteen percent of the base investment.

(b) To the extent that base investment is expended on payroll for Louisiana residents employed in connection with a state-certified production, additional tax credits shall be earned at the rate of seven percent of the payroll.

* * *

§6034. Musical and theatrical production income tax credit

* * *

C. Income tax credits for state-certified productions and state-certified musical or theatrical facility infrastructure projects:

(1) There is hereby authorized the following types of credits against the state income tax:

(a)

* * *

(iii)

* * *

(bb) For state-certified projects that receive initial certification on or after July 1, 2015, and before July 1, 2017, and except as limited for state-certified infrastructure projects as provided for in this Subparagraph, the base investment credit shall be for the following amounts:

* * *

(cc) For state-certified projects that receive initial certification on or after July 1, 2017, and except as limited for state-certified infrastructure projects as provided for in this Subparagraph, the base investment credit shall be for the following amounts:

(I) If the total base investment is greater than one hundred thousand dollars and less than or equal to three hundred thousand dollars, a company shall be allowed a tax credit of seven percent of the base investment made by that company.

(II) If the total base investment is greater than three hundred thousand dollars and less than or equal to one million dollars, a company shall be allowed a tax credit of fourteen percent of the base investment made by that company.

(III) If the total base investment is greater than one million dollars, a company shall be allowed a tax credit of eighteen percent of the base investment made by that company.

* * *

(d)

* * *

(ii) To the extent that base investment is expended on payroll for Louisiana residents employed in connection with a state-certified musical or theatrical production that receives initial certification on or after July 1, 2015, and before July 1, 2017, except for the students provided for in Subparagraph (c) of this Paragraph, or the construction of a state-certified musical or theatrical facility infrastructure project, a company shall be allowed an additional tax credit of seven and two-tenths of one percent of such payroll; however, if the amount paid to any one person exceeds one million dollars, the additional credit shall not include any amount paid to that person that exceeds one million dollars.

(iii) To the extent that base investment is expended on payroll for Louisiana residents employed in connection with a state-certified musical or theatrical production that receives initial certification on or after July 1, 2017, except for the students provided for in Subparagraph (c) of this Paragraph, or the construction of a state-certified higher education musical or theatrical facility infrastructure project, a company shall be allowed an additional tax credit of seven percent of such payroll; however, if the amount paid to any one person exceeds one million dollars, the additional credit shall not include any amount paid to that person that exceeds one million dollars.

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§6037. Tax credit for "green job industries"

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B. Income tax credits for state-certified green projects:

* * *

(2)

* * *

(b) The base investment credit for state-certified green projects shall be for the following amounts:

(i) If the total base investment is greater than one hundred thousand dollars and less than or equal to three hundred thousand dollars, a company shall be allowed a tax credit of seven ~~and two tenths of one~~ percent of the base investment made by that company.

(ii) If the total base investment is greater than three hundred thousand dollars and less than or equal to one million dollars, a company shall be allowed a tax credit of fourteen ~~and four tenths of one~~ percent of the base investment made by that company.

* * *

(c) To the extent that base investment is expended on payroll for Louisiana residents employed in connection with the construction of a state-certified green project, a company shall be allowed an additional tax credit of seven ~~and two tenths of one~~ percent of the payroll; however, if the amount paid to any one person exceeds one million dollars, the additional credit shall not include any amount paid to that person that exceeds one million dollars.

Section 3. R.S. 51:2354(B)(introductory paragraph) and 2399.3(A)(2)(b)(introductory paragraph) both as amended by Section 3 of Act 125 of the 2015 Regular Session, R.S.51:2399.3(A)(2)(c),(d), and (e), and are hereby amended and reenacted and R.S. 51:2354(D) and 2399.3(A)(2)(f) are hereby enacted to read as follows:

§2354. Technology commercialization credit; amount; duration; forfeit

* * *

B. For applications for the technology commercialization credit approved on or after July 1, 2015, and before July 1, 2017, the following shall apply:

* * *

C. For applications for the technology commercialization credit approved on or after July 1, 2017, the following shall apply:

(1) Except as provided in Paragraph (2) of this Subsection, the taxpayer may earn and apply for and, if qualified, be granted a refundable tax credit which may be applied to any income or corporation franchise tax liability owed to the state by the taxpayer seeking to claim the credit, equal in value to twenty-nine percent of the amount of money invested by the taxpayer applicant in commercialization costs for one business location meeting the requirements of R.S. 51:2353(C)(1) and (2) as certified by the Department of Economic Development.

(2) A tax credit granted pursuant to this Part shall expire and have no value or effect on tax liability beginning with the twenty-first tax year after the tax year in which it was originally earned, applied for, and granted. An applicant that meets the requirements of R.S. 51:2353 and is approved by the Department of Economic Development may receive a refundable tax credit based on new jobs for the period of time approved which shall be equal to four percent multiplied by the gross payroll of new direct jobs meeting the requirements of R.S. 51:2353(C)(3) and (4) as certified by the Department of Economic Development.

D. Upon approval of such an application, the Department of Economic Development shall notify the Department of Revenue and shall provide it with a copy of the certification. The Department of Revenue may require the qualified employer to submit such additional information as may be necessary to administer the provisions of this Chapter. The approved employer shall file applications for refundable tax credits based on new jobs with the Department of Economic Development to show its continued eligibility for the refundable tax credits. The employer may be audited by the Department of Economic Development to verify such eligibility.

* * *

§2399.3. Modernization tax credit

A.

* * *

(2)

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(b) For credits approved on and after July 1, 2015, and before July 1, 2017, the following shall apply:

* * *

(c) For credits approved on and after July 1, 2017, the following shall apply:

(i) The credits approved by the department shall be granted at the rate of four percent of the amount of qualified expenditures incurred by the employer for modernization with the credit divided in equal portions for five years, subject to the limitations provided for in other Paragraphs of this Subsection.

(ii) The total amount of modernization tax credits granted by the Department of Economic Development in any calendar year shall not exceed seven million two hundred thousand dollars irrespective of the year in which claimed. The department shall by rule establish the method of allocating available tax credits to applicants, including but not limited to a first-come, first-served system, reservation of tax credits for a specified time period, or other method which the department, in its discretion, may find beneficial to the program. In the event that the total amount of credits granted in any calendar year is less than seven million two hundred thousand dollars, any residual amount of unused credits shall carry forward for use in subsequent years and may be granted in addition to the seven million two hundred thousand dollar limit for each year.

(d) An employer earns the modernization tax credits in the year in which the project is placed in service, but the employer may not claim modernization tax credits until the department signs a project completion form. No project placed in service before July 1, 2011 shall be eligible for the tax credit authorized pursuant to the provisions of this Section.

~~(d)~~(e) After approving modernization tax credits for an employer, the department shall issue a tax credit certificate, a copy of which is to be attached to the tax return of the employer. The tax credit certificate shall contain the employer's name, address, tax identification number, the amount of credit, and other information required by the Department of Revenue. The tax credit certificate, unless rescinded by the department, shall be accepted by the Department of Revenue as proof of the credit.

~~(e)~~(f) The Department of Economic Development shall maintain a list of the tax credit certificates issued.

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AMENDMENT NO. 5

On page 2, line 12, change "Section 3." to "Section 4."

AMENDMENT NO. 6

On page 2, between lines 13 and 14, insert the following:

"Section 5. Unless otherwise provided by the statute granting the credit, the provisions of Sections 2 and 3 of this Act shall be applicable to tax periods beginning on or after January 1, 2017.

Section 6. In case of any conflict between the provisions of this Act and the Act that originated as House Bill No. 454 of this 2017 Regular Session of the Legislature, the provisions of the Act that originated as House Bill No. 454 shall supercede and control regardless of the order of passage.

Section 7. In case of any conflict between the provisions of this Act and the Act that originated as Senate Bill No. 25 of this 2017 Regular Session of the Legislature, the provisions of the Act that originated as Senate Bill No. 25 shall supercede and control regardless of the order of passage."

AMENDMENT NO. 7

On page 2, line 14, change "Section 4." to "Section 8."

Respectfully submitted,

Senators:

Representatives:

Senator Jay Luneau

Representative Neil C. Abramson

Senator Eric LaFleur

Representative Chris Broadwater

Senator Jean-Paul J. Morrell

Representative James Morris

The legislative instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore F. Heavey.

CONFERENCE COMMITTEE REPORT DIGEST

SB 79

2017 Regular Session

Luneau

Keyword and summary of the bill as proposed by the Conference Committee

TAX CREDITS: Removes the June 30, 2018 sunset provision and makes permanent reductions to certain income and corporation franchise tax credits. (gov sig)

Report rejects House amendments which would have:

1. Added a provision that the Act that originated as House Bill No. 454 shall supercede and control the provisions of this Act.
2. Made technical changes.

Report amends the bill to:

1. Round the credit percentages for credits that were reduced by Act No. 125 of the 2015 Regular Session to a whole number.
2. Add a provision that the Act that originated as House Bill No. 454 shall supercede and control the provisions of this Act.
3. Add a provision that the Act that originated as Senate Bill No. 25 shall supercede and control the provisions of this Act.

Digest of the bill as proposed by the Conference Committee

Proposed law amends certain income tax credits and sales tax exemptions as follows:

- (1) (R.S. 47:227) Corporate income tax offset for state insurance premium taxes paid is increased from 72% to 100%.
- (2) (R.S. 47:287.759) Income tax credits for employee and dependent health insurance from 3 6/10ths% to 4% on 40% of the amount of the contract received in a tax year if 85% of the full-time employees of each contractor are offered health insurance and each contractor or sub-contractor pays 75% of the premium for each full-time employee.
- (3) (R.S. 47:297(B)) Income tax credits for elderly, contributions to candidate for public office, investments, foreign taxes, work incentive, jobs, and residential energy credits from 7 2/10ths% to 7%.
- (4) (R.S. 47:297(G)) Income tax credit for environmental equipment purchase from 14 4/10ths% to 14%.
- (5) (R.S. 47:297.6) Income tax reduction for rehabilitation of owner-occupied residential structures from 18 ½% to 18% of the eligible costs and expenses.
- (6) (R.S. 47:6005) Sales tax exemption for purchase of new recycling manufacturing or process equipment and service contracts from 14 4/10ths% to 14% of the cost of the equipment or contract.
- (7) (R.S. 47:6013) Corporate income and franchise tax credit for donations made to a public school from 28 8/10ths% to 28%.
- (8) (R.S. 47:6020) Angel Investor Tax Credit from 25 2/10ths% to 25% of the amount of investment.

- (9) (R.S. 47:6022) Corporate Income tax credit for digital interactive media and software from 7 2/10ths% to 7%.
- (10) (R.S. 47:6034) Income tax credit for musical and theatrical production where total base investment is between \$100,000 and \$300,000 from 7 2/10ths% to 7%; and where the total base investment is between \$300,000 and \$1 million from 14 4/10ths% to 14%; and if the base investment is spent on payroll for Louisiana residents, an additional credit from 7 2/10ths% to 7%.
- (11) (R.S. 47:6037) Income tax credit for green jobs industries where total base investment is between \$100,000 and \$300,000 from 7 2/10ths% to 7%; and where the total base investment is between \$300,000 and \$1 million from 14 4/10ths% to 14%; and if the base investment is spent on payroll for Louisiana residents, an additional \$1 million credit from 7 2/10ths% to 7%.
- (12) (R.S. 51:2354) Technology commercialization credit from 28 8/10ths% to 29% of the money invested in commercialization costs for one business location; and a credit for new jobs created from 4 32/100ths% to 4%.
- (13) (R.S. 51:2399.3) Modernization credit approved on or after July 1, 2015, from 3 6/10ths% to 4%.

Proposed law repeals the sunset date (June 30, 2018) for the 28% reductions to the following tax credits contained in Act No. 125 of the 2015 RS, as amended by Act No. 29 of the 2016 1st ES, thereby providing for the continued effectiveness of the 28% reductions:

- (1) R.S. 25:1226.4 Atchafalaya Trace Heritage Area Development Zone tax credit
- (2) R.S. 47:34 Corporation tax credit
- (3) R.S. 47:35 Neighborhood assistance tax credit
- (4) R.S. 47:37 Credit for contributions to educational institutions
- (5) R.S. 47:265 Credits arising from refunds by utilities
- (6) R.S. 47:287.664 Credits arising from refunds by utilities
- (7) R.S. 47:287.748 Corporation tax credit; re-entrant jobs credit
- (8) R.S. 47:287.749 Jobs credit
- (9) R.S. 47:287.752 Credit for employment of first-time nonviolent offenders
- (10) R.S. 47:287.753 Neighborhood assistance tax credit
- (11) R.S. 47:287.755 Credit for contributions to educational institutions
- (12) R.S. 47:287.758 Credit for bone marrow donor expense
- (13) R.S. 47:287.759 Credit for employee and dependent health insurance coverage
- (14) R.S. 47:297 Reduction to tax due
- (15) R.S. 47:297.6 Credit for rehabilitation of residential structures
- (16) R.S. 47:297.9 Certain military service members and dependents hunting and fishing licenses
- (17) R.S. 47:6004 Employer Credit
- (18) R.S. 47:6005 Qualified new recycling manufacturing equipment and service contracts

- (19) R.S. 47:6008 Credit for donations to assist playgrounds in economically depressed areas
- (20) R.S. 47:6009 Louisiana Basic Skills Training Tax Credit
- (21) R.S. 47:6012 Employer tax credits for donations of materials, equipment, advisors, or instructors
- (22) R.S. 47:6013 Credit for donations to public schools
- (23) R.S. 47:6017 Credit for expenses paid by economic development corporations
- (24) R.S. 47:6018 Credit for purchasers from "PIE contractors"
- (25) R.S. 47:6020 Angel Investor tax credit program
- (26) R.S. 47:6022 Digital interactive media and software tax credit
- (27) R.S. 47:6023 Sound recording investor tax credit
- (28) R.S. 47:6025 Credit for La. Citizens Property Insurance Corp. assessment
- (29) R.S. 47:6026 Cane River heritage tax credit
- (30) R.S. 47:6032 Credit for certain milk producers
- (31) R.S. 47:6034 Musical and theatrical production income tax credit
- (32) R.S. 47:6035 Credit for conversion of vehicles to alternative fuel usage
- (33) R.S. 47:6036 Ports of Louisiana tax credit
- (34) R.S. 47:6037 Credit for "green job industries"
- (35) R.S. 51:1807 Incentives (Urban Revitalization)
- (36) R.S. 51:2354 Technology commercialization credit
- (37) R.S. 51:2399.3 Modernization tax credit
- (38) R.S. 51:3085 Community Development Financial Institution tax credit

Proposed law is applicable to all tax periods beginning on or after January 1, 2017.

Effective upon signature of governor or lapse of time for gubernatorial action.

(R.S. 47:227, 287.759(A), 297(B) and (G)(2), 297.6(A)(1)(a), 6005(C)(1), 6013(A), 6020(D)(2)(a), 6034(C)(1)(a)(iii)(bb)(intro. para.) and (d)(ii), and 6037(B)(2)(b)(i) and (ii) and (c) all as amended by §2 of Act No. 125 of 2015 R.S., R.S. 47:6022(D)(3)(intro. para.), and R.S. 51:2354(B)(intro. para.) and 2399.3(A)(2)(b)(intro. para.) both as amended by §3 of Act No. 125 of 2015 R.S., R.S. 51:2354(C), 2399.3(A)(2)(c), (d), (e), and §§7 and 8 of Act No. 125 of 2015 R.S.; adds R.S. 47:6022(D)(4) and 6034(C)(1)(a)(iii)(cc) and (d)(iii) and R.S. 51:2354(D) and 2399.3(A)(2)(f); repeals §§4, 5, and 6 of Act No. 125 of 2015 R.S.)