

2019 Regular Session

SENATE BILL NO. 235

BY SENATOR MORRELL

TAX/TAXATION. Repeals unused tax credits. (gov sig)

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AN ACT

To amend and reenact R.S. 46:449(D) and to repeal R.S. 46:449(E), R.S. 47:297(F), 6004, and 6009, relative to tax credits; to repeal unused 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. 46:449(D) is hereby amended and reenacted to read as follows:

§449. Family responsibility program

* * *

~~D. Any person making a contribution pursuant to this Section shall be entitled to a tax credit as provided in R.S. 47:297(F), provided that they have executed the necessary written agreement with the department.~~

~~E. The secretary of the department shall have the authority to promulgate rules and regulations necessary to administer the provisions of this Section. All such regulations shall be subject to the provisions of the Administrative Procedure Act.~~

Section 2. R.S. 46:449(E), R.S. 47:297(F), 6004, and 6009 are hereby repealed.

Section 3. The provisions of this Act shall be applicable to tax periods beginning on or after January 1, 2019.

