

2019 Regular Session

SENATE BILL NO. 235

BY SENATOR MORRELL

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

1 AN ACT

2 To amend and reenact R.S. 46:449(D) and to repeal R.S. 46:449(E), R.S. 47:297(F), 6004,  
3 and 6009, relative to tax credits; to repeal unused tax credits; to provide for an  
4 effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 46:449(D) is hereby amended and reenacted to read as follows:

7 §449. Family responsibility program

8 \* \* \*

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

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

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 R.S. 46:449(E), R.S. 47:297(F), 6004, and 6009 are hereby repealed.

16 Section 3. The provisions of this Act shall be applicable to income tax periods  
17 beginning on or after January 1, 2019, and corporation franchise tax periods beginning on

1 or after January 1, 2020.

2 Section 4. This Act shall become effective upon signature by the governor or, if not  
3 signed by the governor, upon expiration of the time for bills to become law without signature  
4 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
5 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
6 effective on the day following such approval.

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

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DIGEST

SB 235 Engrossed                      2019 Regular Session                      Morrell

Present law provides for the following tax credits:

- (1) Family responsibility tax credit, R.S. 46:449(D) and 47:297(F).
- (2) Employer credit for employment of previously unemployed, R.S. 47:6004.
- (3) Louisiana Basic Skills Training Tax Credit, R.S. 47:6009.

Proposed law repeals these tax credits for all income tax periods beginning on or after Jan. 1, 2019 and corporation franchise tax periods beginning on or after Jan. 1, 2020.

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

(Amends R.S. 46:449(D); repeals R.S. 46:449(E), R.S. 47:297(F), 6004, and 6009)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal  
Affairs to the original bill

1. Makes technical changes to effective tax periods.