

SENATE BILL NO. 197

BY SENATORS RISER AND MORRELL AND REPRESENTATIVES BURFORD AND  
PATRICK WILLIAMS

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AN ACT

To enact R.S. 47:297.6(C), relative to individual income tax credits; to extend the taxable periods in which the tax credit shall be applicable; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:297.6(C) is enacted to read as follows:

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

\* \* \*

**C. The provisions of this Section shall be effective for the taxable years ending prior to January 1, 2018.**

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

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_