
SENATE FLOOR AMENDMENTS

2015 Regular Session

Amendments proposed by Senator Adley to Reengrossed House Bill No. 779 by Representative Ponti

1 AMENDMENT NO. 1**2** On page 1, line 2, after "(C)(6)," and before "and to" delete "and (D)" and insert "(D), and
3 (F), and to enact R.S. 47:6030(C)(7) and (8),"**4** AMENDMENT NO. 2**5** On page 1, line 10, after "(C)(6)," and before "are" delete "and (D)" and insert "(D), and (F)"**6** AMENDMENT NO. 3**7** On page 1, line 11, after "reenacted" and before "to read" insert "and R.S. 47:6030(C)(7) and
8 (8) are hereby enacted"**9** AMENDMENT NO. 4**10** On page 6, between lines 12 and 13, insert the following:

11 "F. Notwithstanding any other provision of law to the contrary, any excess
12 of allowable credit over the aggregate tax liabilities against which such credit may
13 be applied, as provided in this Section, shall constitute an overpayment, as defined
14 in R.S. 47:1621(A), and the secretary shall make a refund of such overpayment from
15 the current collections of the taxes imposed by Chapter 1, Chapter 2, Chapter 2-A,
16 Chapter 2-B, or Chapter 5 of Subtitle II of this Title, together with interest as
17 provided in R.S. 47:1624. The right to a credit or refund of any such overpayment
18 shall not be subject to the requirements of R.S. 47:1621(B). All credits and refunds,
19 together with interest thereof, must be paid or disallowed within one year of receipt
20 by the secretary of any such claim for refund or credit. Failure of the secretary to
21 pay or disallow, in whole or in part, any claim for a credit or a refund shall entitle the
22 aggrieved taxpayer to proceed with the remedies provided in R.S. 47:1625.
23 However, the department may withhold payment of a solar energy systems tax credit
24 from a taxpayer if there are any existing state or federal liens, pending charges or
25 investigations, or third party claims against such taxpayer or any of its affiliates or
26 related parties. In such case, the department may withhold issuance of the tax credit
27 until the department has received documentation which satisfactorily demonstrates
28 that the matter has been resolved as determined by the secretary. For purposes of
29 administering the first-come, first-served requirement, the return of any taxpayer
30 whose claim for a tax credit is withheld for the aforementioned reasons shall be
31 treated as received on the date the secretary deems such matters resolved. The
32 secretary may exercise the right to withhold issuance of the tax credit for such
33 purposes for any return, regardless of tax year or date received. Further, the
34 secretary shall provide notice to the taxpayer upon determination that one or more
35 of the aforementioned factors is applicable and the taxpayer's claim for a tax credit
36 is being withheld."