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**HOUSE COMMITTEE AMENDMENTS**

2026 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 614 by Representative Jackson

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1 AMENDMENT NO. 1

2 On page 1, line 3, after "meals for" and before "persons" insert "certain"

3 AMENDMENT NO. 24 On page 1, line 5, after "rebate;" and before "to provide for definitions;" insert "to provide  
5 for requirements and limitations;"6 AMENDMENT NO. 3

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

8 "A. This Section shall be known and may be cited as the "No Tax on  
9 Recovery Act."10 AMENDMENT NO. 411 On page 1, at the beginning of line 13, change "A." to "B."12 AMENDMENT NO. 5

13 On page 1, delete line 19 in its entirety and insert the following:

14 "(3) "Disaster rebate eligibility period" means the ten-day period beginning  
15 on the first day of a declared state disaster or emergency."16 AMENDMENT NO. 617 On page 2, line 1, after "any" and before "that deploys" delete "business entity" and insert  
18 "utility"19 AMENDMENT NO. 720 On page 2, at the end of line 2, after "during a disaster" delete the remainder of the line in  
21 its entirety and insert "rebate eligibility period."22 AMENDMENT NO. 8

23 On page 2, between lines 2 and 3, insert the following:

24 "(5) "Utility" shall have the meaning ascribed in R.S. 51:3271."25 AMENDMENT NO. 926 On page 2, at the beginning of line 3, delete "B. There" and insert "C.(1) Subject to the  
27 limitations provided in Paragraph (2) of this Subsection, there"28 AMENDMENT NO. 1029 On page 2, at the beginning of line 5, change "(1)" to "(a)"

1 AMENDMENT NO. 11

2 On page 2, line 6, after "during a disaster" and before "period" insert "rebate eligibility"

3 AMENDMENT NO. 12

4 On page 2, delete line 8 in its entirety and insert the following:

5 "(b) Prepared meals furnished during a disaster rebate eligibility period to  
6 any person who"

7 AMENDMENT NO. 13

8 On page 2, between lines 10 and 11, insert the following:

9 "(2) No purchase of lodging or meals shall be eligible for the rebate provided  
10 for in this Subsection unless the amount of the purchase is within the applicable per  
11 diem rate limit for federal employee travel expenses established and promulgated by  
12 the General Services Administration."

13 AMENDMENT NO. 14

14 On page 2, at the beginning of line 11, change "C." to "D."

15 AMENDMENT NO. 15

16 On page 2, at the beginning of line 16, change "D." to "E."

17 AMENDMENT NO. 16

18 On page 2, at the beginning of line 22, change "E." to "F."

19 AMENDMENT NO. 17

20 On page 2, at the end of line 25, after "for the rebate" and before the period "." insert a  
21 comma "," and insert "documentation requirements, means of verifying deployments, and  
22 any other procedures necessary for administering the rebate"

23 AMENDMENT NO. 18

24 On page 2, delete line 26 in its entirety and insert the following:

25 "G.(1) The total amount of rebates granted pursuant to the provisions of this  
26 Section shall not exceed fifty-five thousand dollars per calendar year.

27 (2) The granting of rebates authorized by this Section shall be on a  
28 first-come, first-served basis. If the total amount of rebates requested in a particular  
29 calendar year exceeds the total rebate amount authorized for that year, the  
30 Department of Revenue shall treat the excess as having been applied for on the first  
31 day of the subsequent year. The department shall treat all requests received on the  
32 same business day as received at the same time. If the aggregate amount of the  
33 requests received on a single business day exceeds the rebate amount available, the  
34 department shall approve rebates on a pro rata basis.

35 H. No rebate shall be paid on or after January 1, 2032."