
SENATE FLOOR AMENDMENTS

2026 Regular Session

Amendments proposed by Senator Reese to Reengrossed House Bill No. 633 by Representative Bacala

AMENDMENT NO. 1

On page 1, line 2, after "R.S." and before "(D)(introductory paragraph)" delete 47:118(C)(1)," and insert "47:118(B), (C)(1),"

AMENDMENT NO. 2

On page 1, line 11, after "R.S." and before "(D)(introductory paragraph)" delete 47:118(C)(1)," and insert "47:118(B), (C)(1),"

AMENDMENT NO. 3

On page 1, between lines 16 and 17 insert the following:

"B. Amount of underpayment. (1) For purposes of Subsection A, the amount of the underpayment shall be the excess of:

(a) The amount of the installment which would be required to be paid if the estimated tax were equal to ~~ninety seventy percent (sixty-six and two-thirds percent in the case of individuals referred to in R.S. 47:117(B), relating to income from farming)~~ of the tax shown on the return for the taxable year or, if no return was filed, ~~ninety seventy percent (sixty-six and two-thirds percent in the case of individuals referred to in R.S. 47:117(B), relating to income from farming)~~ of the tax for such year, over

(b) The amount, if any, of the installment paid on or before the last date prescribed for such payment.

(2) For the purposes of determining the amount of underpayment, the amount of the required installment shall be:

(a) Except as provided in Subparagraph (b), the amount of any required installment shall be twenty-five percent of the required annual payment.

(b) For purposes of Subparagraph (a), the term "required annual payment" means the lesser of:

(i) ~~Ninety Seventy~~ percent of the tax shown on the return for the taxable year (or, if no return is filed, ~~ninety seventy~~ percent of the tax for such year), or

(ii) One hundred percent of the tax shown on the return of the individual for the preceding taxable year.

(3) For purposes of this Subsection and Paragraph (D)(1) of this Section, in the case of individuals referred to in R.S. 47:117(B) and 117.1(B), relating to income from farming and fishing, the percentage to be applied in lieu of seventy percent shall be sixty-six and two-thirds percent."

AMENDMENT NO. 4

On page 2, line 19, after "equal to" and before "percent" change "ninety" to "seventy"