HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 456 by Representative Robideaux

1 AMENDMENT NO. 1

- On page 2, at the end of line 11, delete "two" and delete line 12 in its entirety and insert thefollowing:
- 4 "twenty-four consecutive months during the period beginning on July 1, 2013, and
 5 ending on December 31, 2015, at the discretion of"
- 6 AMENDMENT NO. 2
- 7 On page 2, line 18, change "January 1, 2014" to "January 1, 2013"

8 AMENDMENT NO. 3

9 On page 2, line 20, after "and" and before "May 31, 2013" delete "before" and insert "not 10 later than"

11 AMENDMENT NO. 4

- 12 On page 2, delete line 21 in its entirety and insert the following:
- "(2) Taxes for taxable periods that began on and after July 1, 2001, and
 before January 1, 2013; or"

15 <u>AMENDMENT NO. 5</u>

- 16 On page 2, line 24, change "December 31, 2014" to "December 31, 2014"
- 17 AMENDMENT NO. 6
- 18 On page 3, line 9, after "and" and before "own" delete "its" and insert "their"
- 19 AMENDMENT NO. 7
- 20 On page 3, line 11, after "R.S. 47:1576" and before "agree" insert "shall"
- 21 AMENDMENT NO. 8
- On page 3, line 26, after "secretary" and before "the right" delete "reserves" and insert "shall
 reserve"

24 AMENDMENT NO. 9

- 25 On page 3, line 27, after "approved" delete the remainder of the line in its entirety and at the
- 26 beginning of line 28, delete "half" and insert the following:
- 27 "during the first twelve months of the amnesty period, the secretary shall waive all"

1 <u>AMENDMENT NO. 10</u>

2 On page 3, line 29, after "applied." and before "An" insert the following:

"If the amnesty application is approved by the secretary during the thirteenth through
twenty-fourth month of the amnesty period, the secretary shall waive half of the
interest and half of the penalties associated with the tax periods for which amnesty
is applied. If an eligible taxpayer fails to apply for amnesty during the amnesty
period for eligible taxes, the taxpayer shall be required to pay double the amount of
the penalties owed to the state for failing to pay taxes."

- 9 AMENDMENT NO. 11
- 10 On page 5, line 10, after "provides" and before "notice" insert "written"
- 11 AMENDMENT NO. 12
- 12 On page 6, line 1, after "Section 5." insert "(A)"
- 13 AMENDMENT NO. 13
- 14 On page 6, after line 5, insert the following:

15 "(B) This Act shall take effect and become operative only if the proposed 16 amendments of the Constitution of Louisiana contained in the Joint Resolutions which 17 originated as House Bill Nos. 434, 435, and 436 of this 2013 Regular Session of the 18 Legislature are concurred in by both houses of the legislature and House Bill Nos. 1, 437, 19 474, 571, 620, 653, and 696 of this 2013 Regular Session of the Legislature are enacted into 1aw."