
SENATE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 748 by Representative Stokes

AMENDMENT NO. 1

On page 1, line 3, after "(b)(iii), and" delete the remainder of the line and insert "(4)(f), (D)(2)(d)(i), and to enact"

AMENDMENT NO. 2

On page 1, line 4, after "(D)(1)(d)(iv)" delete "and (v)"

AMENDMENT NO. 3

On page 1, line 4, after "(2)(d)(iii)," delete "(F)(4),"

AMENDMENT NO. 4

On page 1, line 14, after "(b)(iii), and" delete the remainder of the line and insert "(4)(f), and (D)(2)(d)(i), are hereby amended and"

AMENDMENT NO. 5

On page 1, line 15, after "(D)(1)(d)(iv)" delete "and (v)"

AMENDMENT NO. 6

On page 1, line 16, after "(2)(d)(iii)," delete "(F)(4),"

AMENDMENT NO. 7

On page 2, at the end of line 23, insert the following:

"For all state-certified productions approved on or after July 1, 2015, marketing expenditures shall be considered "production expenditures"."

AMENDMENT NO. 8

On page 3, at the beginning of line 23, delete "when certified by the office" and insert the following:

"in the tax year in which the taxpayer has completed all requirements of this Section and R.S. 47:1675(D)"

AMENDMENT NO. 9

On page 4, line 1, after "completion." and before "The" insert the following:

"However, if at the time of application for initial certification, the office is notified that post-production activities will take place in Louisiana, a supplemental request for certification of expenditures directly related to such post-production activity may be submitted for consideration by the office. The cost of any verification or audit of such expenditures shall be borne by the motion picture production company."

AMENDMENT NO. 10

On page 4, between lines 24 and 25, insert the following:

1 AMENDMENT NO. 15

2 On page 7, line 14, after "burden of" and before "establishing" insert "clearly and
3 unequivocally"

4 AMENDMENT NO. 16

5 On page 7, line 15, after "credits" delete "by a preponderance of the evidence"

6 AMENDMENT NO. 17

7 On page 8, line 9, after "burden of" delete the remainder of the line, delete line 10 in its
8 entirety, and insert "clearly and unequivocally establishing eligibility for tax credits."