
SENATE COMMITTEE AMENDMENTS

2017 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original
Senate Bill No. 172 by Senator Morrell

1 AMENDMENT NO. 1

2 On page 1, line 2, after "reenact" delete the remainder of the line, delete lines 3 through 12
3 and insert:

4 "R.S. 47:227 as amended by Section 2 of Act No. 125, of the 2015 Regular Session
5 of the Legislature, R.S. 47:297.2, 6015(J), and 6019(A)(1)(a) and to enact R.S.
6 25:1226.4(D), R.S. 47:34(F), 37(I), 287.748(D), 287.749(E), 287.752(D), 287.755(I),
7 297(Q), 297.4(C), 297.9(D), 6006(F), 6025(E), 6032(I), 6035(I), 6104(E), 6105(C),
8 6106(F), and 6107(D), and to repeal R.S. 47:227 as amended by Section 5 of Act 125
9 of the 2015 Regular Session of the Legislature, relative to tax"

10 AMENDMENT NO. 2

11 On page 2, line 2, change "2019" to "2020"

12 AMENDMENT NO. 3

13 On page 2, line 5, after "Section 2." delete the remainder of the line, delete lines 6 through
14 13, and insert:

15 "R.S. 47:227 as amended by Section 2 of Act No. 125 of the 2015 Regular Session
16 of the Legislature, R.S. 47:297.2, 6015(J), and 6019(A)(1)(a) are hereby amended
17 and reenacted and R.S. 25:1226.4(D), R.S. 47:34(F), 37(I), 287.748(D), 287.749(E),
18 287.752(D), 287.755(I), 297(Q), 297.4(C), 297.9(D), 6006(F), 6025(E), 6032(I),
19 6035(I), 6104(E), 6105(C), 6106(F), and"

20 AMENDMENT NO. 4

21 On page 2, line 18, change "2019" to "2020"

22 AMENDMENT NO. 5

23 On page 2, delete lines 19 through 22

24 AMENDMENT NO. 6

25 On page 2, line 27, change "2019" to "2020"

26 AMENDMENT NO. 7

27 On page 3, line 3, at the end of the line insert:

28 "~~Beginning on and after July 1, 2015, the offset shall be equal to seventy-two percent~~
29 ~~of the amount of any taxes, based on premiums."~~

30 AMENDMENT NO. 8

31 On page 3, line 5, change "2019" to "2022"

32 AMENDMENT NO. 9

33 On page 3, delete lines 7 through 29 and on page 4, delete lines 1 through 9

1 AMENDMENT NO. 10

2 On page 4, line 13, change "2019" to "2020"

3 AMENDMENT NO. 11

4 On page 4, line 18, change "2019" to "2020"

5 AMENDMENT NO. 12

6 On page 4, line 23, change "2019" to "2020"

7 AMENDMENT NO. 13

8 On page 4, delete lines 24 through 27

9 AMENDMENT NO. 14

10 On page 5, line 3, change "2019" to "2020"

11 AMENDMENT NO. 15

12 On page 5, delete lines 4 through 16

13 AMENDMENT NO. 16

14 On page 5, line 21, change "2019" to "2020"

15 AMENDMENT NO. 17

16 On page 6, line 4, change "2019" to "2020"

17 AMENDMENT NO. 18

18 On page 6, line 9, change "2019" to "2022"

19 AMENDMENT NO. 19

20 On page 6, delete lines 11 through 14

21 AMENDMENT NO. 20

22 On page 6, line 19, change "2019" to "2020"

23 AMENDMENT NO. 21

24 On page 6, delete lines 21 through 29

25 AMENDMENT NO. 22

26 On page 7, line 4, change "2019" to "2022"

27 AMENDMENT NO. 23

28 On page 7, delete lines 5 through 29 and on page 8, delete lines 1 through 26

29 AMENDMENT NO. 24

30 On page 8, delete lines 27 through 29, and on page 9, delete lines 1 and 2

1 AMENDMENT NO. 25

2 On page 9, between lines 2 and 3, insert:

3 " * * *

4 §6019. Tax credit; rehabilitation of historic structures

5 A.(1)(a) There shall be a credit against income and corporation franchise tax

6 for the amount of eligible costs and expenses incurred during the rehabilitation of a

7 historic structure located in a downtown development or a cultural district. The

8 amount of the credit shall equal twenty-five percent of the eligible costs and

9 expenses of the rehabilitation incurred prior to January 1, 2018, regardless of the

10 year in which the property is placed in service. The amount of the credit shall equal

11 twenty percent of the eligible costs and expenses of the rehabilitation incurred on or

12 after January 1, 2018 **and before January 1, 2022**, regardless of the year in which

13 the property is placed in service. **No credit is authorized pursuant to this Section**

14 **for expenses incurred on or after January 1, 2022.**

15 " * * *"

16 AMENDMENT NO. 26

17 On page 9, delete lines 3 through 29, and on page 10, delete lines 1 through 4

18 AMENDMENT NO. 27

19 On page 10, line 8, change "2019" to "2020"

20 AMENDMENT NO. 28

21 On page 10, line 13, change "2019" to "2022"

22 AMENDMENT NO. 29

23 On page 10, delete lines 14 through 19, and insert:

24 " * * *"

25 AMENDMENT NO. 30

26 On page 10, line 23, change "2019" to "2022"

27 AMENDMENT NO. 31

28 On page 10, delete lines 24 through 29, and on page 11, delete lines 1 and 2

29 AMENDMENT NO. 32

30 On page 11, line 7, change "2019" to "2022"

31 AMENDMENT NO. 33

32 On page 11, line 11, change "2019" to "2022"

33 AMENDMENT NO. 34

34 On page 11, line 15, change "2019" to "2022"

35 AMENDMENT NO. 35

36 On page 11, line 19, change "2019" to "2022"

1 AMENDMENT NO. 36

2 On page 11, delete lines 20 through 29, and on page 12, delete lines 1 through 22, and insert:

3 "Section 3. R.S. 47:227 as amended by Section 5 of Act No. 125 of the 2015 Regular
4 Session of the Legislature is hereby repealed.

5 Section 4. This Act shall become effective upon signature by the governor or, if not
6 signed by the governor, upon expiration of the time for bills to become law without signature
7 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
8 vetoed by the governor and subsequently approved by the legislature, this Act shall become
9 effective on the day following such approval."