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HOUSE FLOOR AMENDMENTS

2017 Regular Session

Amendments proposed by Representative Ivey to Engrossed House Bill No. 356 by Representative Ivey

1 AMENDMENT NO. 1

2 On page 1, line 4, after "corporate income" delete the remainder of the line and insert
3 "taxes;"

4 AMENDMENT NO. 2

5 On page 1, delete lines 14 through 19 in their entirety and on page 2, delete lines 1 through
6 3 in their entirety and insert the following:

7 "Section 4.(A) Income Tax. Equal and uniform taxes may be levied on net
8 incomes at flat rates which shall be established by law, and these taxes may be
9 graduated according to the amount of net income. However, the state individual and
10 joint income tax schedule of rates and brackets shall never exceed the rates and
11 brackets set forth in Title 47 of the Louisiana Revised Statutes on January 1, 2003.
12 Federal income taxes paid shall be allowed as a deductible item in computing state
13 individual, estate, and trust income taxes for the same period."

14 AMENDMENT NO. 3

15 On page 2, at the beginning of line 10, after "2017." delete the remainder of the line and at
16 the beginning of line 11 delete "the Legislature are not enacted," and insert the following:

17 "However, if House Bill No. 119 of the 2017 Regular Session of the Legislature is
18 not enacted and if House Concurrent Resolution No. 4 of the 2017 Regular Session
19 of the Legislature is not adopted by both houses of the legislature,"

20 AMENDMENT NO. 4

21 On page 2, delete lines 19 through 22 in their entirety and insert the following:

22 "Do you support an amendment to provide for flat income tax rates in exchange for
23 eliminating the deduction for federal income taxes paid for taxpayers who file state
24 income tax returns for corporation income?"