

SENATE COMMITTEE AMENDMENTS

2017 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 639 by Representative Schexnayder

1 AMENDMENT NO. 1

2 On page 1, line 2, delete "287.67" and insert "293(10)"

3 AMENDMENT NO. 2

4 On page 1, line 2, at the end of the line, delete "and 111(A)(11)," and insert ", 111(A)(11),
5 and 287.71(B)(8),"

6 AMENDMENT NO. 3

7 On page 1, line 13, delete "287.67" and insert "293(10)"

8 AMENDMENT NO. 4

9 On page 1, line 14, after "47:53.5" delete "and 111(A)(11)," and insert ", 111(A)(11), and
10 287.71(B)(8)"

11 AMENDMENT NO. 5

12 On page 4, line 7, after "C." insert "(1)"

13 AMENDMENT NO. 6

14 On page 4, between lines 11 and 12, insert:

15 "(1) any registered business in the state that requests any nonresident business
16 to perform disaster or emergency-related work shall provide written notice to the
17 secretary of the Department of Revenue within the disaster period. The written
18 notice shall include the following:

19 (a) The name, address, and federal tax identification number of the
20 nonresident business.

21 (b) The date of the request to the nonresident business to perform disaster or
22 emergency-related work.

23 (c) The date and declaration number of the declared state disaster or
24 emergency.

25 (d) A general description of the disaster or emergency-related work
26 requested."

27 AMENDMENT NO. 7

28 On page 6, delete lines 7 through 12, and insert:

29 "§287.71. Modifications to federal gross income

30 * * *

31 B. There shall be subtracted from gross income determined under federal law,
32 unless already excluded therefrom, the following items:

33 * * *

34 (8) Income received by a nonresident business for disaster or
35 emergency-related work rendered during a declared state disaster or emergency, as
36 defined in R.S. 47:53.5.

37 * * *

38 §293. Definitions

39 * * *

40 (10) "Tax table income", for nonresident individuals, means the amount of
41 Louisiana income, as provided in this Part, allocated and apportioned under the
42 provisions of R.S. 47:241 through 247, plus the total amount of the personal

1 exemptions and deductions already included in the tax tables promulgated by the
2 secretary under authority of R.S. 47:295, less the proportionate amount of the federal
3 income tax liability, excess federal itemized personal deductions, the temporary
4 teacher deduction, the recreation volunteer and volunteer firefighter deduction, the
5 construction code retrofitting deduction, any gratuitous grant, loan, or other benefit
6 directly or indirectly provided to a taxpayer by a hurricane recovery entity if such
7 benefit was included in federal adjusted gross income, the exclusion provided for in
8 R.S. 47:297.3 for S Bank shareholders, the deduction for expenses disallowed by
9 I.R.C. Section 280C, salaries, wages or other compensation received for disaster or
10 emergency-related work rendered during a declared state disaster or emergency, the
11 deduction for net capital gains, and personal exemptions and deductions provided for
12 in R.S. 47:294. The proportionate amount is to be determined by the ratio of
13 Louisiana income to federal adjusted gross income. When federal adjusted gross
14 income is less than Louisiana income, the ratio shall be one hundred percent.
15 * * *