

ACT No. 413

2017 Regular Session

HOUSE BILL NO. 187

BY REPRESENTATIVES CROMER, ABRAHAM, ABRAMSON, AMEDEE, BACALA, BAGLEY, BERTHELOT, BOUIE, CHAD BROWN, TERRY BROWN, CARMODY, GARY CARTER, STEVE CARTER, CONNICK, COUSSAN, COX, CREWS, DAVIS, DEVILLIER, DWIGHT, EDMONDS, EMERSON, FALCONER, FOIL, GAROFALO, GISCLAIR, GLOVER, JIMMY HARRIS, HAVARD, HAZEL, HENRY, HENSGENS, HILFERTY, HODGES, HORTON, HOWARD, HUNTER, JACKSON, JEFFERSON, JENKINS, JOHNSON, JORDAN, NANCY LANDRY, LEGER, MACK, MAGEE, MARINO, MCFARLAND, MIGUEZ, DUSTIN MILLER, GREGORY MILLER, MORENO, PEARSON, PIERRE, PUGH, RICHARD, SCHEXNAYDER, SEABAUGH, STOKES, TALBOT, THIBAUT, THOMAS, AND ZERINGUE AND SENATORS MILLS AND PEACOCK

1 AN ACT

2 To amend and reenact R.S. 47:6030(B)(1)(b)(introductory paragraph) and (d) and
3 (B)(2)(a)(i) and to enact R.S. 47:6030(B)(1)(c)(v), relative to tax credits; to provide
4 with respect to the solar energy systems tax credit; to provide for payment and
5 claiming of the credit on purchased systems; to authorize the payment of interest for
6 certain tax credit claims; to provide for the termination of the tax credit for certain
7 systems; to provide for effectiveness; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:6030(B)(1)(b)(introductory paragraph) and (d) and (B)(2)(a)(i)
10 are hereby amended and reenacted and R.S. 47:6030(B)(1)(c)(v) is hereby enacted to read
11 as follows:

12 §6030. Solar energy systems tax credit

13 * * *

14 B.(1) Purchased systems. The tax credit for the purchase and installation of
15 an eligible system at a Louisiana residence or for a system which is already installed

1 in a newly constructed home located in Louisiana shall be subject to the following
2 provisions:

3 * * *

4 (b) For a system purchased and installed on or after July 1, 2015, and before
5 ~~January 1, 2018~~ January 1, 2016, the tax credit shall be equal to the least of:

6 * * *

7 (c) Beginning in Fiscal Year 2015-2016, the maximum amount of tax credits
8 for purchased systems which may be granted by the department on any return,
9 regardless of tax year, shall be as follows:

10 * * *

11 (v)(aa) Notwithstanding the provisions of Items (i) through (iv) of this
12 Subparagraph, any taxpayer whose claim for a credit was denied or would have been
13 denied for any portion of the original claim for a credit pursuant to the provisions of
14 Items (i) through (iv) of this Subparagraph shall be granted the full amount of the
15 credit for which the purchased solar energy system is eligible based on the original
16 claim provided the claim relates to a solar energy system that was purchased and
17 installed on or before December 31, 2015, and the claim meets all other requirements
18 of an eligible system. For taxpayers whose claim would have been denied, an
19 amended return claiming a tax credit for a system which was purchased and installed
20 on or before December 31, 2015, and which meets all other requirements of an
21 eligible system shall be filed with the department before September 1, 2017, in order
22 to be eligible for payment of the tax credit pursuant to this Item. For all claims,
23 including those which were denied and which would have been denied, all
24 supporting documentation necessary to constitute a complete and eligible claim shall
25 be submitted to the department no later than November 1, 2017, in order to be
26 eligible for payment of the tax credit pursuant to this Item. For purposes of this
27 Item, no amendment concerning the date of purchase and installation of the solar
28 energy system for which the claim relates shall be allowed.

