

<b>FOR OFFICE USE ONLY</b>	

**HOUSE FLOOR AMENDMENTS**

2019 Regular Session

Amendments proposed by Representative Stokes to Engrossed Senate Bill No. 223 by Senator Allain

1 AMENDMENT NO. 1

2 On page 1, delete line 3 in its entirety and insert the following:

3 "47:287.732(B)(6), 287.732.2, 293(9)(a)(xviii), 297.14, 1623(G), and 1675(F)(4),  
4 relative to"

5 AMENDMENT NO. 2

6 On page 1, at the beginning of line 4, insert the following:

7 "to provide relative to the prescription of taxes and tax refunds; to provide for"

8 AMENDMENT NO. 3

9 On page 6, between lines 20 and 21 insert the following:

10 "Section 2. R.S. 47:1623(G) is hereby enacted to read as follows:

11 §1623. Prescription of refunds or credits

12 \* \* \*

13 **G. Notwithstanding any provision of law to the contrary, prescription**  
14 **shall not be considered to have accrued until two years from the date of receipt**  
15 **of the Department of Defense notice issued to the taxpayer pursuant to the**  
16 **provisions of the federal law for any period in which the taxpayer received a**  
17 **refund from the Internal Revenue Service concerning an adjustment to income**  
18 **pursuant to the provisions of the Combat-Injured Veterans Tax Fairness Act**  
19 **of 2016. This prescriptive period is limited to the corresponding Louisiana**  
20 **income tax refund. A taxpayer may claim this Louisiana refund by amending**  
21 **the Louisiana individual income tax return for the same period in which a**  
22 **federal income tax refund was granted pursuant to the Combat-Injured**  
23 **Veterans Tax Fairness Act of 2016. Alternatively, a taxpayer may claim a**  
24 **Louisiana standard refund amount proportional to that of the federal standard**  
25 **refund amount in accordance with rules promulgated by the secretary in**  
26 **accordance with the Administrative Procedure Act.**

27 \* \* \*"

28 AMENDMENT NO. 4

29 On page 6, at beginning of line 21, delete "Section 2. This Act" and insert "Section 3.  
30 Section 1 of this"

1 AMENDMENT NO. 5

2 On page 6, at the beginning of line 23, delete "Section 3." and insert "Section 4."