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**HOUSE COMMITTEE AMENDMENTS**

2021 Regular Session

Amendments proposed by House Committee on Ways and Means to Engrossed Senate Bill  
No. 36 by Senator Reese

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1 AMENDMENT NO. 1

2 On page 1, delete lines 9 through 14 in their entirety and insert the following:

3 "B. Net operating loss ~~carrybacks and~~ carryovers. **(1) Except as otherwise**  
4 **provided for in Paragraph (2) of this Subsection, for** For all claims for this  
5 deduction on any return filed on or after July 1, 2015, regardless of the taxable year  
6 to which the return relates, the taxable years to which a Louisiana net loss may be  
7 carried shall be a net operating loss carryover to each of the twenty taxable years  
8 following the taxable year of ~~such~~ **the** loss.

9 **(2) For all claims for this deduction on any return filed on or after**  
10 **January 1, 2022, for net operating losses relating to loss years on or after**  
11 **January 1, 2001, the loss may be carried to each taxable year following the loss**  
12 **year until the loss is fully recovered.**"