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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Clapinski.

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DIGEST

SB 79 Original

2023 Regular Session

Luneau

Present law provides for the general administrative provisions for credits against income and corporation franchise tax.

Proposed law prohibits the claiming of expenditures on more than one state credit, rebate, or incentive and otherwise retains present law.

Applicable to all taxable periods beginning on or after January 1, 2023.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:1675(A)(7))