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**SENATE COMMITTEE AMENDMENTS**

2023 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 562 by Representative Schexnayder

AMENDMENT NO. 1

On page 1, line 2, after "(C)(1)(a)(iv) and" delete the remainder of the line and at the beginning of line 3, delete "(h)(iii)(bb)," and insert "(4)(h)(iii)(bb),"

AMENDMENT NO. 2

On page 1, at the beginning of line 4, delete "47:6007(C)(4)(f)(i)(dd) and (8) and (K)," and insert "47:6007(C)(8) and (K),"

AMENDMENT NO. 3

On page 1, line 7, after "collection;" delete "to"

AMENDMENT NO. 4

On page 1, at the beginning of line 8, delete "provide relative to transfers of the tax credit;"

AMENDMENT NO. 5

On page 1, line 13, after "(C)(1)(a)(iv) and" delete the remainder of the line and at the beginning of line 14, delete "(h)(iii)(bb)," and insert "(4)(h)(iii)(bb),"

AMENDMENT NO. 6

On page 1, at the beginning of line 15, delete "47:6007(C)(4)(f)(i)(dd) and (8) and (K)" and insert "47:6007(C)(8) and (K)"

AMENDMENT NO. 7

On page 3, at the end of line 15, insert the following: "Commercials, music videos, or other state-certified productions that are prohibited by federal law or contractual requirements from utilizing the promotional graphic may use an alternative marketing option as approved by the office."

AMENDMENT NO. 8

On page 3, delete lines 22 through 30 in their entirety, delete pages 4 and 5 in their entirety, and on page 6, delete lines 1 through 18 in their entirety

AMENDMENT NO. 9

On page 7, line 1, after "(8)(a)" delete the remainder of the line and delete lines 2 through 7 in their entirety and insert the following:

"No credit may be earned by, certified, issued to, transferred by or used to reduce a Louisiana tax liability by a motion picture production company, irrevocable designee, taxpayer, or claimant if there exists a delinquent federal, state, or local tax obligation, including the filing of returns and remittance of taxes subject to collection. Compliance with this requirement shall be certified by the motion picture production company, irrevocable designee, taxpayer, or claimant before any credit may be certified, transferred, or sold."

1 AMENDMENT NO. 10

2 On page 7, line 14, after "local tax" delete "liens" and insert "obligations"

3 AMENDMENT NO. 11

4 On page 8, line 14, after "July 1, ~~2025~~" change "2035" to "2030"