## SENATE COMMITTEE AMENDMENTS

2025 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 179 by Senator Cathey

## 1 AMENDMENT NO. 1

2 On page 2, delete lines 25 through 29 and on page 3, delete lines 1 through 9 and insert:

percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph and seventy-five percent shall be allocated to East Baton Rouge Parish.  (ii) For the taxable period beginning on January 1, 2027, fifty percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph and thirty-three and fifty percent shall be allocated to East Baton Rouge Parish.  (iii) For the taxable period beginning on January 1, 2028, seventy-five percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph and twenty-five percent shall be allocated to East Baton Rouge Parish.  (iv) For taxable periods beginning on or after January 1, 2029, one hundred percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph."	3	"(i) For the taxable period beginning on January 1, 2026, twenty-five
this Paragraph and seventy-five percent shall be allocated to East Baton Rouge Parish.  (ii) For the taxable period beginning on January 1, 2027, fifty percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph and thirty-three and fifty percent shall be allocated to East Baton Rouge Parish.  (iii) For the taxable period beginning on January 1, 2028, seventy-five percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph and twenty-five percent shall be allocated to East Baton Rouge Parish.  (iv) For taxable periods beginning on or after January 1, 2029, one hundred percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a)	4	percent of the assessed value shall be allocated to Louisiana parishes in
7	5	accordance with the allocation methodology provided in Subparagraph (a) of
(ii) For the taxable period beginning on January 1, 2027, fifty percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph and thirty-three and fifty percent shall be allocated to East Baton Rouge Parish.  (iii) For the taxable period beginning on January 1, 2028, seventy-five percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph and twenty-five percent shall be allocated to East Baton Rouge Parish.  (iv) For taxable periods beginning on or after January 1, 2029, one hundred percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a)	6	this Paragraph and seventy-five percent shall be allocated to East Baton Rouge
the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph and thirty-three and fifty percent shall be allocated to East Baton Rouge Parish.  (iii) For the taxable period beginning on January 1, 2028, seventy-five percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph and twenty-five percent shall be allocated to East Baton Rouge Parish.  (iv) For taxable periods beginning on or after January 1, 2029, one hundred percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a)	7	Parish.
the allocation methodology provided in Subparagraph (a) of this Paragraph and thirty-three and fifty percent shall be allocated to East Baton Rouge Parish.  (iii) For the taxable period beginning on January 1, 2028, seventy-five percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph and twenty-five percent shall be allocated to East Baton Rouge Parish.  (iv) For taxable periods beginning on or after January 1, 2029, one hundred percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a)	8	(ii) For the taxable period beginning on January 1, 2027, fifty percent of
thirty-three and fifty percent shall be allocated to East Baton Rouge Parish.  (iii) For the taxable period beginning on January 1, 2028, seventy-five percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph and twenty-five percent shall be allocated to East Baton Rouge Parish.  (iv) For taxable periods beginning on or after January 1, 2029, one hundred percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a)	9	the assessed value shall be allocated to Louisiana parishes in accordance with
12 (iii) For the taxable period beginning on January 1, 2028, seventy-five 13 percent of the assessed value shall be allocated to Louisiana parishes in 14 accordance with the allocation methodology provided in Subparagraph (a) of 15 this Paragraph and twenty-five percent shall be allocated to East Baton Rouge 16 Parish. 17 (iv) For taxable periods beginning on or after January 1, 2029, one 18 hundred percent of the assessed value shall be allocated to Louisiana parishes 19 in accordance with the allocation methodology provided in Subparagraph (a)	10	the allocation methodology provided in Subparagraph (a) of this Paragraph and
percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph and twenty-five percent shall be allocated to East Baton Rouge Parish.  (iv) For taxable periods beginning on or after January 1, 2029, one hundred percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a)	11	thirty-three and fifty percent shall be allocated to East Baton Rouge Parish.
accordance with the allocation methodology provided in Subparagraph (a) of this Paragraph and twenty-five percent shall be allocated to East Baton Rouge Parish.  (iv) For taxable periods beginning on or after January 1, 2029, one hundred percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a)	12	(iii) For the taxable period beginning on January 1, 2028, seventy-five
this Paragraph and twenty-five percent shall be allocated to East Baton Rouge Parish.  (iv) For taxable periods beginning on or after January 1, 2029, one hundred percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a)	13	percent of the assessed value shall be allocated to Louisiana parishes in
Parish.  (iv) For taxable periods beginning on or after January 1, 2029, one hundred percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a)	14	accordance with the allocation methodology provided in Subparagraph (a) of
(iv) For taxable periods beginning on or after January 1, 2029, one hundred percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a)	15	this Paragraph and twenty-five percent shall be allocated to East Baton Rouge
hundred percent of the assessed value shall be allocated to Louisiana parishes in accordance with the allocation methodology provided in Subparagraph (a)	16	Parish.
in accordance with the allocation methodology provided in Subparagraph (a)	17	(iv) For taxable periods beginning on or after January 1, 2029, one
	18	hundred percent of the assessed value shall be allocated to Louisiana parishes
20 <u>of this Paragraph.</u> "	19	in accordance with the allocation methodology provided in Subparagraph (a)
	20	of this Paragraph."