

1 logistics, aerospace and defense, agribusiness, professional services, life sciences,
 2 and technology.

3 ~~(d)~~ (e) The business is not a business engaged primarily in retail sales, real
 4 estate, ~~professional services~~, gaming or gambling, natural resource extraction or
 5 exploration, or financial services including venture capital funds."

6 AMENDMENT NO. 5

7 On page 1, line 14, after "shall be" and before "The Department" delete "authorized after
 8 December 31, 2026." and insert "reserved after June 30, 2026."

9 AMENDMENT NO. 6

10 On page 2, between lines 22 and 23, insert the following:

11 "(b) After certifying the eligibility of the Louisiana Entrepreneurial Business
 12 and the amount of the investment, the secretary of the department shall issue a tax
 13 credit certificate, a copy of which is to be attached to the tax return of the angel
 14 investor. ~~The tax credit available in the first year shall become deductible from tax~~
 15 ~~liability in the taxpayer's income tax year which occurs twenty-four months from the~~
 16 ~~date the department certifies the amount of the investment."~~

17 AMENDMENT NO. 7

18 On page 2, line 26, after "1400Z-1" and before "shall be" insert "or for investments in
 19 Louisiana entrepreneurial businesses located in parishes with a population of less than fifty
 20 thousand"

21 AMENDMENT NO. 8

22 On page 3, delete line 8 and insert "reserved after June 30, 2026."

23 AMENDMENT NO. 9

24 On page 4, between lines 7 and 8, insert the following:

25 "Section 3. R.S. 47:6020(B)(2)(c) is repealed in its entirety."

26 AMENDMENT NO. 10

27 On page 4, at the beginning of line 8, change "Section 3. (A)" to "Section 4. (A)"

28 AMENDMENT NO. 11

29 On page 4, at the beginning of line 12, change "Section 4." to Section 5."

30 AMENDMENT NO. 12

31 On page 4, at the beginning of line 15, change "Section 5. Sections 2 and 4" to "Section 6.
 32 Sections 2 and 5"

33 AMENDMENT NO. 13

34 On page 4, at the beginning of line 17, change "Section 6. This Section and Sections 1, 3,
 35 and 5" to "Section 7. This Section and Sections 1, 3, and 6"