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HOUSE FLOOR AMENDMENTS

Amendments proposed by Representative Hebert to Engrossed House Bill No. 365 by Representative Townsend

1 AMENDMENT NO. 1

2 On page 1, line 2, after "(6)(a)(i)" and before the comma "," insert "and 297.7"

3 AMENDMENT NO. 2

4 On page 1, line 4, after "deduction;" and before "and" insert the following:

5 "to provide for an individual income tax credit for certain military servicemembers
6 who served in support of Operation Iraqi Freedom or Operation Enduring Freedom;
7 to provide for a tax credit for certain family members of servicemembers who are
8 killed as a result of service in such operations;"

9 AMENDMENT NO. 3

10 On page 1, line 8, after "(6)(a)(i)" insert "and 297.7"

11 AMENDMENT NO. 4

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

13 §297.7. Reduction to tax due; certain service members serving in Operation Iraqi
14 Freedom or Operation Enduring Freedom

15 A. There shall be a credit against the tax liability due under this Part in an
16 amount equal to five hundred dollars for each servicemember who was domiciled in
17 Louisiana when called into active service and who deployed to the country of Iraq
18 in support of Operation Iraqi Freedom or to the country of Afghanistan in support of
19 Operation Enduring Freedom.

20 B.(1) If the servicemember died while serving in support of Operation Iraqi
21 Freedom or Operation Enduring Freedom or who died at any time after such service
22 as a result of injuries or wounds received or disease contracted while in Iraq serving
23 in support of Operation Iraqi Freedom or in Afghanistan serving in support of
24 Operation Enduring Freedom, a credit against the tax imposed by this Part in the
25 amount of five thousand dollars shall be granted to the following, subject to the
26 conditions hereinafter set forth:

27 (a) To the widow of such servicemember, provided, however, that no widow
28 who has remarried shall be entitled to the credit.

29 (b) To the children or child under the age of eighteen, if any, of each such
30 service member, if the servicemember has no surviving unremarried widow. In the
31 case of more than one such child, the credit shall be equally divided between them.

32 (c) To the surviving parents, or the surviving parent if there is only one
33 surviving parent, of each such servicemember, if the service member has no
34 surviving unremarried widow and no surviving children under the age of eighteen
35 years.

36 (2) For the purposes of this Section, the term "parent" shall include a legal
37 parent, natural parent, adoptive parent, stepparent, foster parent, or any other person
38 who stood in the relationship of parent to a person.

1 (3) If there is no surviving unremarried widow, and no surviving minor
2 children under the age of eighteen years, and no surviving parent, then no credit
3 under Subsection B of this Section shall be granted.

4 C. A service member shall not be entitled to the credit provided for in
5 Subsection A of this Section if such servicemember has been separated from the
6 armed forces of the United States without an honorable discharge or an honorable
7 separation therefrom.

8 D. Only one credit authorized under this Section shall be allowed to a
9 servicemember. Any servicemember who has deployed to Iraq in support of
10 Operation Iraqi Freedom since March 19, 2003, or has deployed to Afghanistan in
11 support of Operation Enduring Freedom since October 7, 2001, may claim the credit.

12 E. In order to claim the credits provided for in this Section, the person
13 entitled to the credit shall submit a copy of the military orders or DD Form 214
14 evidencing such deployment to the Department of Revenue. The Department of
15 Veterans Affairs shall assist the Department of Revenue in the administration of this
16 Section.

17 F. For purposes of this Subsection, the term "service member" means a
18 person who is a member of the armed forces of the United States who has been
19 deployed to Iraq in support of Operation Iraqi Freedom or to Afghanistan in support
20 of Operation Enduring Freedom and was domiciled in Louisiana at the time of any
21 such deployment."