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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Angela L. De Jean.

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DIGEST

Appel (SB 159)

Present law authorizes the issuance of tax credits for certain investments and import and export activity in ports in Louisiana.

Present law provides that no Ports of Louisiana investor tax credit shall be granted after January 1, 2015.

Proposed law changes the termination date of the Ports of Louisiana tax credit from January 1, 2015 to January 1, 2017.

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

(Amends R.S. 47:6036(G))