

SENATE BILL NO. 63

BY SENATORS MURRAY, ADLEY, HEITMEIER AND WALSWORTH AND REPRESENTATIVES ABRAMSON, ARNOLD, AUBERT, BOBBY BADON, BALDONE, BISHOP, BROSSETT, BURRELL, CARMODY, CONNICK, DOERGE, HENRY, HINES, GIROD JACKSON, MICHAEL JACKSON, SAM JONES, KATZ, LEGER, LORUSSO, MCVEA, MONTOUCET, MORENO, NOWLIN, GARY SMITH, JANE SMITH, PATRICIA SMITH, STIAES, TALBOT AND THIBAUT

1 AN ACT

2 To amend and reenact Section 3 of Act No. 60 of the 2002 Regular Session of the  
3 Legislature of Louisiana, as amended and reenacted by Act No. 12 of the 2004 First  
4 Extraordinary Session of the Legislature of Louisiana and Act No. 182 of the 2007  
5 Regular Session of the Legislature of Louisiana, and to enact R.S. 47:6019(C),  
6 relative to income and corporation franchise tax; to provide with respect to income  
7 and corporation franchise tax credits for costs associated with the rehabilitation of  
8 historic structures; to provide for certain taxable periods; to provide for an effective  
9 date; and to provide for related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. R.S. 47:6019(C) is hereby enacted to read as follows:

12 §6019. Tax credit; rehabilitation of historic structures

13 A.(1)(a) \* \* \*

14 **C. The provisions of this Section shall be effective for the taxable years**  
15 **ending prior to January 1, 2016.**

16 Section 2. Section 3 of Act No. 60 of the 2002 Regular Session of the Legislature  
17 of Louisiana, as amended and reenacted by Act No. 12 of the 2004 First Extraordinary  
18 Session of the Legislature of Louisiana and Act No. 182 of the 2007 Regular Session of the  
19 Legislature of Louisiana, is hereby amended and reenacted to read as follows:

20 Section 3. This Act shall be effective July 1, 2002, for all taxable years ending prior  
21 to January 1, ~~2012~~ **2016**.

22 Section 3. This Act shall become effective upon signature by the governor or, if not  
23 signed by the governor, upon expiration of the time for bills to become law without signature  
24 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
2 effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_