

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

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

New law changes the termination date of 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))