
HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 377 by Representative Robideaux

1 AMENDMENT NO. 1

2 On page 1, line 2, after "(F)" and before the comma "," delete "and (G)"

3 AMENDMENT NO. 2

4 On page 1, at the beginning of line 4, after "overpayments;" delete the remainder of the line
5 and delete line 5 in its entirety and insert "to provide"

6 AMENDMENT NO. 3

7 On page 1, line 8, delete "and (G) are" and insert "is"

8 AMENDMENT NO. 4

9 On page 1, line 11, delete "for partnerships filing" and insert "claimed on"

10 AMENDMENT NO. 5

11 On page 1, delete lines 12 through 20 in their entirety and insert the following:

12 "(1) Notwithstanding the provisions of R.S. 46:1675(F) or any other
13 provision of law to the contrary, when a composite return is filed, the nonresident
14 members or nonresident partners of the partnership shall claim their respective share
15 of any credit earned by the partnership for the applicable tax period in which the
16 credit was earned.

17 (2) Credits claimed on a composite return shall not be allowed or claimed on
18 any other return submitted on behalf of or by a member or partner for the same tax
19 period.

20 (3) When a composite return reflects an overpayment that is determined to
21 be correct by the secretary, the overpayment shall be paid to the partnership that filed
22 the composite return.

23 (4) The provisions of this Section shall be effective for taxable periods
24 beginning on or after January 1, 2013."

25 AMENDMENT NO. 6

26 On page 2, delete lines 1 through 10 in their entirety and insert the following:

27 "Section 2. This Act shall become effective on June 30, 2012; if vetoed by
28 the governor and subsequently approved by the legislature, this Act shall become
29 effective on June 30, 2012, or on the day following such approval by the legislature,
30 whichever is later."