HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 456 by Representative Robideaux

1 <u>AMENDMENT NO. 1</u>

- 2 On page 2, at the end of line 11, delete "two" and delete line 12 in its entirety and insert the
- 3 following:
- 4 "twenty-four consecutive months during the period beginning on July 1, 2013, and
- 5 ending on December 31, 2015, at the discretion of"
- 6 AMENDMENT NO. 2
- 7 On page 2, line 18, change "January 1, 2014" to "January 1, 2013"
- 8 <u>AMENDMENT NO. 3</u>
- 9 On page 2, line 20, after "and" and before "May 31, 2013" delete "before" and insert "not
- 10 later than"
- 11 AMENDMENT NO. 4
- On page 2, delete line 21 in its entirety and insert the following:
- "(2) Taxes for taxable periods that began on and after July 1, 2001, and
- before January 1, 2013; or"
- 15 AMENDMENT NO. 5
- 16 On page 2, line 24, change "December 31, 2014" to "December 31, 2013"
- 17 <u>AMENDMENT NO. 6</u>
- On page 3, line 9, after "and" and before "own" delete "its" and insert "their"
- 19 <u>AMENDMENT NO. 7</u>
- On page 3, line 11, after "R.S. 47:1576" and before "agree" insert "shall"
- 21 AMENDMENT NO. 8
- 22 On page 3, line 26, after "secretary" and before "the right" delete "reserves" and insert "shall
- 23 reserve"
- 24 <u>AMENDMENT NO. 9</u>
- 25 On page 3, line 27, after "approved" delete the remainder of the line in its entirety and at the
- beginning of line 28, delete "half" and insert the following:
- "during the first twelve months of the amnesty period, the secretary shall waive all"

1 AMENDMENT NO. 10

- 2 On page 3, line 29, after "applied." and before "An" insert the following:
- "If the amnesty application is approved by the secretary during the thirteenth through
 twenty-fourth month of the amnesty period, the secretary shall waive half of the
- 5 interest and half of the penalties associated with the tax periods for which amnesty
- is applied. If an eligible taxpayer fails to apply for amnesty during the amnesty
- period for eligible taxes, the taxpayer shall be required to pay double the amount of
- 8 the penalties owed to the state for failing to pay taxes."

9 <u>AMENDMENT NO. 11</u>

On page 5, line 10, after "provides" and before "notice" insert "written"

11 AMENDMENT NO. 12

On page 6, line 1, after "Section 5." insert "(A)"

13 AMENDMENT NO. 13

- On page 6, after line 5, insert the following:
- 15 "(B) This Act shall take effect and become operative only if the proposed
- amendments of the Constitution of Louisiana contained in the Joint Resolutions which
- originated as House Bill Nos. 434, 435, and 436 of this 2013 Regular Session of the
- Legislature are concurred in by both houses of the legislature and House Bill Nos. 1, 437,
- 19 474, 571, 620, 653, and 696 of this 2013 Regular Session of the Legislature are enacted into
- 20 law."