### SENATE COMMITTEE AMENDMENTS

Amendments proposed by Senate Committee on Finance to Reengrossed House Bill No. 663 by Representative Robideaux

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

- 2 Delete Senate Committee Amendments Nos. 1 through 4, 6 through 8, and 13 through 21
- 3 proposed by the Senate Committee on Revenue and Fiscal Affairs and adopted by the Senate
- 4 on May 20, 2014.

# 5 AMENDMENT NO. 2

- 6 In Senate Committee Amendment No. 10 proposed by the Senate Committee on Revenue
- 7 and Fiscal Affairs and adopted by the Senate on May 20, 2014, on page 2, line 5, change ":
- 8 <u>and if</u>" to "; if"

# 9 <u>AMENDMENT NO. 3</u>

On page 3, line 15, after "waived" change ". If" to "; and if"

### 11 AMENDMENT NO. 4

- On page 3, at the end of line 18, after "waived." delete the remainder of the line, delete lines
- 13 19 through 23, and on line 24, delete "penalties." and insert:
- "However, any taxpayer who has a final judgment in accordance with R.S. 47:1565 or 1568 rendered against him by a court or who has exhausted all rights to protest
- taxes owed to the state pursuant to such statutes ninety days prior to either the 2014 or 2015 amnesty period, and who then fails to submit an amnesty application before
- the end of the applicable amnesty period ninety days prior to which the final
- judgement was rendered or ninety days prior to which his rights to protest taxes have
- been exhausted, shall be subject to double penalties."

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