
HOUSE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 276 by Representative Harris

1 AMENDMENT NO. 12 On page 1, at the beginning of line 2, after "To" and before "enact" delete "amend and
3 reenact R.S. 47:6007(C)(1) and to"4 AMENDMENT NO. 25 On page 1, delete line 4 in its entirety and from the beginning of line 5, delete "by the state;"
6 and insert "to provide for an annual program cap for the motion picture investor tax credit;"7 AMENDMENT NO. 3

8 On page 1, line 8, after "Section 1." delete the remainder of the line and insert "R.S."

9 AMENDMENT NO. 410 On page 1, delete line 13 through 20 in their entirety and on page 2, delete lines 1 through
11 10 in their entirety and insert "(1)"12 AMENDMENT NO. 5

13 On page 2, delete lines 12 through 27 in their entirety and insert the following:

14 "(e) Beginning January 1, 2015, the aggregate amount of tax credits that may be
15 certified by the office pursuant to the provisions of this Section shall not exceed two
16 hundred million dollars per calendar year. All applications receiving final
17 certification on the same business day shall be treated as receiving final certification
18 at the same time and if the aggregate amount of applications on a single business day
19 exceed the total allotment of tax credits for that year, all tax credits received on that
20 day shall be approved on a pro rata basis. Any taxpayer who received a pro rata
21 reduction to a tax credit shall be given first priority for receiving the balance of his
22 tax credit from the tax credit allotment for the subsequent year. Any application
23 receiving final certification by the office after the total tax credit allotment for that
24 year is exhausted shall be treated as having received final certification on the first
25 day of the subsequent year. Any claim or request to utilize credits under this Section
26 shall be filed electronically."