
DIGEST

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Robideaux

HB No. 571

Abstract: Creates a tax credit registry and establishes various rebate programs and provides for the administration of the programs and rebate payments to eligible applicants.

Proposed law establishes a tax credit registry and creates the following rebate programs:

- (1) Family Assistance Rebate Program.
- (2) Rebate Program for Assistance for Retirees and Military.
- (3) Rebate for local inventory taxes.
- (4) Rebate for taxes paid with respect to vessels in Outer Continental Shelf Lands Act Waters.
- (5) Rebates for motion picture investors.
- (6) Rebate for property taxes paid by certain telephone companies.
- (7) Rehabilitation of Historic Structures Rebate.
- (8) School Readiness Child Care Expense Program.
- (9) Research and Development Rebate.
- (10) Angel Investor Rebate Program.
- (11) Digital interactive media and software.
- (12) Sound recording investor rebate.
- (13) Musical and theatrical productions rebate.
- (14) Ports of Louisiana rebates.

Proposed law makes various changes to the Enterprise Zone Program and to the Competitive Projects Payroll Incentive Program.

Effective if and when House Bill Nos. ____ of this 2013 Regular Session are enacted and become effective.

(Amends R.S. 51:1791, 2453(1), (2)(a), (3), (4), (5)(intro. para.), 2454(A), (B)(1)(intro. para.), 2457(A)(1), (B), and (C), 2458(7), and 3121; Adds R.S. 47:6039 and 6360 through 6374, and R.S. 51:1792, 1793, 1794, and 2453(8)(g))