

**ACT No. 357**

2015 Regular Session

HOUSE BILL NO. 749

BY REPRESENTATIVE BURRELL

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AN ACT

To amend and reenact R.S. 47:6105, to enact R.S. 47:6004(C), 6005(G), 6006(E), 6006.1(G), 6007(G), 6008(D), 6009(F), 6012(F), 6013(D), 6014(F), 6015(K), 6016.1(N), 6017(C), 6018(F), 6022(L), 6023(I), 6025(D), 6026(G), 6030(H), 6032(H), 6034(K), 6035(H), 6036(K), 6037(I), 6104(D), 6106(E), and 6107(C), and to repeal R.S. 47:6005(D)(2), 6010, 6028, 6029, and 6033, relative to tax credits; to require certain reviews and reports relative to tax credits; to terminate certain tax credits; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6105 is hereby amended and reenacted and R.S. 47:6004(C), 6005(G), 6006(E), 6006.1(G), 6007(G), 6008(D), 6009(F), 6012(F), 6013(D), 6014(F), 6015(K), 6016.1(N), 6017(C), 6018(F), 6022(L), 6023(I), 6025(D), 6026(G), 6030(H), 6032(H), 6034(K), 6035(H), 6036(K), 6037(I), 6104(D), 6106(E), and 6107(C) are hereby enacted to read as follows:

§6004. Employer credit

\* \* \*

C. Commencing no later than January 31, 2016, the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall review the credit authorized pursuant to the provisions of this Section to determine if the economic benefit provided by such credit outweighs the loss of revenue realized by the state as a result of awarding such credit. The House and Senate committees shall make a specific recommendation no later than March 1, 2017, to either continue the credit or to terminate the credit.

1 §6005. Qualified new recycling manufacturing or process equipment and/or service  
2 contracts

3 \* \* \*

4 G. Commencing no later than January 31, 2016, the House Committee on  
5 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
6 review the credit authorized pursuant to the provisions of this Section to determine  
7 if the economic benefit provided by such credit outweighs the loss of revenue  
8 realized by the state as a result of awarding such credit. The House and Senate  
9 committees shall make a specific recommendation no later than March 1, 2017, to  
10 either continue the credit or to terminate the credit.

11 §6006. Tax credits for local inventory taxes paid

12 \* \* \*

13 E. Commencing no later than January 31, 2016, the House Committee on  
14 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
15 review the credit authorized pursuant to the provisions of this Section to determine  
16 if the economic benefit provided by such credit outweighs the loss of revenue  
17 realized by the state as a result of awarding such credit. The House and Senate  
18 committees shall make a specific recommendation no later than March 1, 2017, to  
19 either continue the credit or to terminate the credit.

20 §6006.1. Tax credits for taxes paid with respect to vessels in Outer Continental  
21 Shelf Lands Act Waters

22 \* \* \*

23 G. Commencing no later than January 31, 2016, the House Committee on  
24 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
25 review the credit authorized pursuant to the provisions of this Section to determine  
26 if the economic benefit provided by such credit outweighs the loss of revenue  
27 realized by the state as a result of awarding such credit. The House and Senate  
28 committees shall make a specific recommendation no later than March 1, 2017, to  
29 either continue the credit or to terminate the credit.

1 §6007. Motion picture investor tax credit

2 \* \* \*

3 G. Commencing no later than January 31, 2016, the House Committee on  
4 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
5 review the credit authorized pursuant to the provisions of this Section to determine  
6 if the economic benefit provided by such credit outweigh the loss of revenue realized  
7 by the state as a result of awarding such credit. The House and Senate committees  
8 shall make a specific recommendation no later than March 1, 2017, to either continue  
9 the credit or to terminate the credit.

10 §6008. Tax credits for donations made to assist playgrounds in economically  
11 depressed areas

12 \* \* \*

13 D. Commencing no later than January 31, 2016, the House Committee on  
14 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
15 review the credit authorized pursuant to the provisions of this Section to determine  
16 if the economic benefit provided by such credit outweighs the loss of revenue  
17 realized by the state as a result of awarding such credit. The House and Senate  
18 committees shall make a specific recommendation no later than March 1, 2017, to  
19 either continue the credit or to terminate the credit.

20 §6009. Louisiana Basic Skills Training Tax Credit

21 \* \* \*

22 F. Commencing no later than January 31, 2016, the House Committee on  
23 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
24 review the credit authorized pursuant to the provisions of this Section to determine  
25 if the economic benefit provided by such credit outweighs the loss of revenue  
26 realized by the state as a result of awarding such credit. The House and Senate  
27 committees shall make a specific recommendation no later than March 1, 2017, to  
28 either continue the credit or to terminate the credit.

29 \* \* \*



1           K. Commencing no later than January 31, 2016, the House Committee on  
 2           Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
 3           review the credit authorized pursuant to the provisions of this Section to determine  
 4           if the economic benefit provided by such credit outweighs the loss of revenue  
 5           realized by the state as a result of awarding such credit. The House and Senate  
 6           committees shall make a specific recommendation no later than March 1, 2017, to  
 7           either continue the credit or to terminate the credit.

8   \*       \*       \*

9           §6016.1 Louisiana New Markets Jobs Act; premium tax credit

10   \*       \*       \*

11           N. Commencing no later than January 31, 2016, the House Committee on  
 12           Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
 13           review the credit authorized pursuant to the provisions of this Section to determine  
 14           if the economic benefit provided by such credit outweighs the loss of revenue  
 15           realized by the state as a result of awarding such credit. The House and Senate  
 16           committees shall make a specific recommendation no later than March 1, 2017, to  
 17           either continue the credit or to terminate the credit.

18           §6017. Tax credits for certain expenses paid by economic development corporations

19   \*       \*       \*

20           C. Commencing no later than January 31, 2016, the House Committee on  
 21           Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
 22           review the credit authorized pursuant to the provisions of this Section to determine  
 23           if the economic benefit provided by such credit outweighs the loss of revenue  
 24           realized by the state as a result of awarding such credit. The House and Senate  
 25           committees shall make a specific recommendation no later than March 1, 2017, to  
 26           either continue the credit or to terminate the credit.

27           §6018. Tax credits for purchasers from "PIE contractors"

28   \*       \*       \*

29           F. Commencing no later than January 31, 2016, the House Committee on  
 30           Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall

1 review the credit authorized pursuant to the provisions of this Section to determine  
 2 if the economic benefit provided by such credit outweighs the loss of revenue  
 3 realized by the state as a result of awarding such credit. The House and Senate  
 4 committees shall make a specific recommendation no later than March 1, 2017, to  
 5 either continue the credit or to terminate the credit.

\* \* \*

7 §6022. Digital interactive media and software tax credit

\* \* \*

9 L. Commencing no later than January 31, 2016, the House Committee on  
 10 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
 11 review the credit authorized pursuant to the provisions of this Section to determine  
 12 if the economic benefit provided by such credit outweigh the loss of revenue realized  
 13 by the state as a result of awarding such credit. The House and Senate committees  
 14 shall make a specific recommendation no later than March 1, 2017, to either continue  
 15 the credit or to terminate the credit.

16 §6023. Sound recording investor tax credit

\* \* \*

18 I. Commencing no later than January 31, 2016, the House Committee on  
 19 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
 20 review the credit authorized pursuant to the provisions of this Section to determine  
 21 if the economic benefit provided by such credit outweigh the loss of revenue realized  
 22 by the state as a result of awarding such credit. The House and Senate committees  
 23 shall make a specific recommendation no later than March 1, 2017, to either continue  
 24 the credit or to terminate the credit.

\* \* \*

26 §6025. Tax credit for Louisiana Citizens Property Insurance Corporation assessment

\* \* \*

28 D. Commencing no later than January 31, 2016, the House Committee on  
 29 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
 30 review the credit authorized pursuant to the provisions of this Section to determine

1 if the economic benefit provided by such credit outweighs the loss of revenue  
2 realized by the state as a result of awarding such credit. The House and Senate  
3 committees shall make a specific recommendation no later than March 1, 2017, to  
4 either continue the credit or to terminate the credit.

5 §6026. Cane River heritage tax credit

6 \* \* \*

7 G. Commencing no later than January 31, 2016, the House Committee on  
8 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
9 review the credit authorized pursuant to the provisions of this Section to determine  
10 if the economic benefit provided by such credit outweighs the loss of revenue  
11 realized by the state as a result of awarding such credit. The House and Senate  
12 committees shall make a specific recommendation no later than March 1, 2017, to  
13 either continue the credit or to terminate the credit.

14 \* \* \*

15 §6030. Solar energy systems tax credit

16 \* \* \*

17 H. Commencing no later than January 31, 2016, the House Committee on  
18 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
19 review the credit authorized pursuant to the provisions of this Section to determine  
20 if the economic benefit provided by such credit outweighs the loss of revenue  
21 realized by the state as a result of awarding such credit. The House and Senate  
22 committees shall make a specific recommendation no later than March 1, 2017, to  
23 either continue the credit or to terminate the credit.

24 \* \* \*

25 §6032. Tax credit for certain milk producers

26 \* \* \*

27 H. Commencing no later than January 31, 2016, the House Committee on  
28 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
29 review the credit authorized pursuant to the provisions of this Section to determine  
30 if the economic benefit provided by such credit outweighs the loss of revenue

1 realized by the state as a result of awarding such credit. The House and Senate  
2 committees shall make a specific recommendation no later than March 1, 2017, to  
3 either continue the credit or to terminate the credit.

4 \* \* \*

5 §6034. Musical and theatrical production income tax credit

6 \* \* \*

7 K. Commencing no later than January 31, 2016, the House Committee on  
8 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
9 review the credit authorized pursuant to the provisions of this Section to determine  
10 if the economic benefit provided by such credit outweighs the loss of revenue  
11 realized by the state as a result of awarding such credit. The House and Senate  
12 committees shall make a specific recommendation no later than March 1, 2017, to  
13 either continue the credit or to terminate the credit.

14 §6035. Tax credit for conversion of vehicles to alternative fuel usage

15 \* \* \*

16 H. Commencing no later than January 31, 2016, the House Committee on  
17 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
18 review the credit authorized pursuant to the provisions of this Section to determine  
19 if the economic benefit provided by such credit outweighs the loss of revenue  
20 realized by the state as a result of awarding such credit. The House and Senate  
21 committees shall make a specific recommendation no later than March 1, 2017, to  
22 either continue the credit or to terminate the credit.

23 §6036. Ports of Louisiana tax credits

24 \* \* \*

25 K. Commencing no later than January 31, 2016, the House Committee on  
26 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
27 review the credit authorized pursuant to the provisions of this Section to determine  
28 if the economic benefit provided by such credit outweigh the loss of revenue realized  
29 by the state as a result of awarding such credit. The House and Senate committees



1 shall make a specific recommendation no later than March 1, 2017, to either continue  
2 the credit or to terminate the credit.

3 §6037. Tax credit for "green job industries"

4 \* \* \*

5 I. Commencing no later than January 31, 2016, the House Committee on  
6 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
7 review the credit authorized pursuant to the provisions of this Section to determine  
8 if the economic benefit provided by such credit outweigh the loss of revenue realized  
9 by the state as a result of awarding such credit. The House and Senate committees  
10 shall make a specific recommendation no later than March 1, 2017, to either continue  
11 the credit or to terminate the credit.

12 \* \* \*

13 §6104. Child care expense tax credit

14 \* \* \*

15 D. Commencing no later than January 31, 2016, the House Committee on  
16 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
17 review the credit authorized pursuant to the provisions of this Section to determine  
18 if the economic benefit provided by such credit outweighs the loss of revenue  
19 realized by the state as a result of awarding such credit. The House and Senate  
20 committees shall make a specific recommendation no later than March 1, 2017, to  
21 either continue the credit or to terminate the credit.

22 §6105. Child care provider tax credit

23 A. There shall be a credit against any Louisiana individual or corporation  
24 income tax or corporation franchise tax for a child care provider refundable as  
25 provided for in R.S. 47:6108. The tax credit shall be an amount based upon the  
26 average monthly number of children who either participate in the Child Care  
27 Assistance Program administered by the office of children and family services in the  
28 Department of Children and Family Services or who are foster children in the  
29 custody of the Department of Children and Family Services, and who are attending  
30 a child care facility or facilities operated by the child care provider, multiplied by an

1 amount which shall be based upon the quality rating of each child care facility  
2 operated by the child care provider as follows:

| 3 Quality Rating of Child Care Facility | Tax Credit Per Eligible Child Attending |
|---|---|
| 4 Five star                             | \$1,500                                 |
| 5 Four star                             | \$1,250                                 |
| 6 Three star                            | \$1,000                                 |
| 7 Two star                              | \$750                                   |
| 8 One star or nonparticipating facility | 0                                       |

9 B. Commencing no later than January 31, 2016, the House Committee on  
10 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
11 review the credit authorized pursuant to the provisions of this Section to determine  
12 if the economic benefit provided by such credit outweighs the loss of revenue  
13 realized by the state as a result of awarding such credit. The House and Senate  
14 committees shall make a specific recommendation no later than March 1, 2017, to  
15 either continue the credit or to terminate the credit.

16 §6106. Credit for child care directors and staff

17 \* \* \*

18 E. Commencing no later than January 31, 2016, the House Committee on  
19 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
20 review the credit authorized pursuant to the provisions of this Section to determine  
21 if the economic benefit provided by such credit outweighs the loss of revenue  
22 realized by the state as a result of awarding such credit. The House and Senate  
23 committees shall make a specific recommendation no later than March 1, 2017, to  
24 either continue the credit or to terminate the credit.

25 §6107. Business-supported child care

26 \* \* \*

27 C. Commencing no later than January 31, 2016, the House Committee on  
28 Ways and Means and the Senate Committee on Revenue and Fiscal Affairs shall  
29 review the credit authorized pursuant to the provisions of this Section to determine  
30 if the economic benefit provided by such credit outweighs the loss of revenue

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1           realized by the state as a result of awarding such credit. The House and Senate  
 2           committees shall make a specific recommendation no later than March 1, 2017, to  
 3           either continue the credit or to terminate the credit.

4           Section 2. R.S. 47:6005(D)(2), 6010, 6028, 6029, and 6033 are hereby repealed in  
 5 their entirety.

6           Section 3. This Act shall become effective upon signature by the governor or, if not  
 7 signed by the governor, upon expiration of the time for bills to become law without signature  
 8 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 9 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 10 effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_