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**SENATE COMMITTEE AMENDMENTS**

2021 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 31 by Senator Cathey

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1 AMENDMENT NO. 1

2 On page 1, line 4, change "Louisiana Economic" to "the Department of Revenue;"

3 AMENDMENT NO. 2

4 On page 1, line 5, delete "Development;"

5 AMENDMENT NO. 3

6 On page 1, line 5, after "requirements;" insert "to provide for recovery of the tax exemption  
7 by the Department of Revenue;"

8 AMENDMENT NO. 4

9 On page 2, delete lines 9 through 13, and insert the following:

10 **"by this Chapter not to exceed the lesser of one hundred-fifty thousand**  
11 **dollars or the gross wages of each taxpayer who qualifies as a digital**  
12 **nomad.**

13 **(2) The exemption shall apply for a period of up to two taxable**  
14 **years during taxable years 2022, 2023, 2024, and 2025.**

15 **(3) The exemption shall apply only to gross wages received from**  
16 **the services performed as a digital nomad.**

17 **(4) The taxpayer claiming the digital nomad exemption shall**  
18 **maintain domicile in this state for one calendar year following the last**  
19 **year the exemption is claimed."**

20 AMENDMENT NO. 5

21 On page 2, line 14, change "(2)" to "(5)"

22 AMENDMENT NO. 6

23 On page 2, delete line 16, and insert the following:

24 **"(a) Establishes residency in Louisiana after December 31, 2021."**

25 AMENDMENT NO. 7

26 On page 2, line 18, after "works" delete the remainder of the line, delete line 19, and insert  
27 the following:

28 **"remotely full-time for a nonresident business.**

29 **(d) Is required to file a Louisiana resident or part-year resident**  
30 **individual income tax return for the taxable year in which the exemption**  
31 **is claimed."**

32 AMENDMENT NO. 8

33 On page 2, line 20, change "(d)" to "(e)"

1 AMENDMENT NO. 9

2 On page 2, line 21, change "(e)" to "(f)"

3 AMENDMENT NO. 10

4 On page 2, line 23, change "(f)" to "(g)"

5 AMENDMENT NO. 11

6 On page 2, delete lines 25 and 26

7 AMENDMENT NO. 12

8 On page 3, between lines 10 and 11, insert the following:

9 **"(3) "Nonresident business" means a business entity that is not**  
10 **registered to do business in this state, has no agents, independent**  
11 **contractors, or employees other than digital nomads in this state, is not**  
12 **transacting business in this state, and has not filed and is not required**  
13 **to file any state or local tax return in this state."**

14 AMENDMENT NO. 13

15 On page 3, delete lines 13 through 15

16 AMENDMENT NO. 14

17 On page 3, line 16, delete "(2) Louisiana Economic Development" and insert "E. The  
18 Department of Revenue"

19 AMENDMENT NO. 15

20 On page 3, line 17, delete "per year" and insert "for the life of the program"

21 AMENDMENT NO. 16

22 On page 3, delete lines 18 through 27 and insert "F. The Department of Revenue shall  
23 provide an annual written evaluation"

24 AMENDMENT NO. 17

25 On page 4, line 2, change "January 1, 2027" to "January 1 of each year beginning in  
26 2024"

27 AMENDMENT NO. 18

28 On page 4, between lines 2 and 3, insert the following:

29 **"G. Recovery by Department of Revenue.**  
30 **(1) The tax exemption previously granted to a taxpayer under this**  
31 **Section, but later disallowed, may be recovered by the secretary of the**  
32 **Department of Revenue through any collection remedy authorized by**  
33 **R.S. 47:1561 and initiated within three years from December thirty-first**  
34 **of the year in which the exemption was claimed.**

35 **(2) The only interest that may be assessed and collected on the**  
36 **recovered exemption is interest at a rate of three percentage points**  
37 **above the rate provided in R.S. 9:3500(B)(1), which shall be computed**  
38 **from the original due date of the return on which the exemption was**  
39 **claimed.**

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**(3) The provisions of this Subsection are in addition to and shall not limit the authority of the secretary of the Department of Revenue to assess or to collect under any other provision of law.**

**H. The Department of Revenue may promulgate rules in accordance with the Administrative Procedure Act to carry out the intent and purposes of this Section.**

**I. There shall be no exemption pursuant to this Section for any wages earned by a digital nomad after December 31, 2025."**