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The original instrument was prepared by James Benton. The following digest, which does not constitute a part of the legislative instrument, was prepared by Thomas L. Tyler.

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SB 172 Engrossed DIGEST Morrell  
2017 Regular Session

Proposed law sunsets the following income and corporation franchise tax credits beginning January 1, 2020:

- (1) R.S. 25:1226.4 Atchafalaya Trace Heritage Area Development Zone tax credit
- (2) R.S. 47:34 Corporation tax credit
- (3) R.S. 47:37 Tax credit for contributions to educational institutions
- (4) R.S. 47:287.748 Corporation tax credit; re-entrant jobs credit
- (5) R.S. 47:287.749 Jobs credit
- (6) R.S. 47:287.752 Credit for employment of first-time nonviolent offenders
- (7) R.S. 47:287.755 Credit for contributions to educational institutions
- (8) R.S. 47:297 Reduction to tax for taxpayer, spouse, or dependent who is deaf, blind, mentally incapacitated or has lost the use of one limb
- (9) R.S. 47:297.2 Reduction to tax due to person maintaining a household where one or more dependents is physically or mentally incapable of caring for themselves
- (10) R.S. 47:297.9 Credits for certain military servicemembers and dependents for hunting and fishing licenses
- (11) R.S. 47:6025 Credit for La. Citizens Property Insurance Corp. assessment

Proposed law sunsets the following income and corporation franchise tax credits beginning January 1, 2022:

- (1) R.S. 47:227 Offset against tax based on insurance premiums.
- (2) R.S. 47:297.4 Credit for certain child care expenses.
- (3) R.S. 47:6006 Credits for local inventory taxes paid.

- (4) R.S. 47:6019 Tax credit; rehabilitation of historic structures.
- (5) R.S. 47:6032 Credit for certain milk producers.
- (6) R.S. 47:6035 Credit for conversion of vehicles to alternative fuel usage.
- (7) R.S. 47:6104 Child care expense tax credit.
- (8) R.S. 47:6105 Child care provider tax credit.
- (9) R.S. 47:6106 Credit for child care directors and staff.
- (10) R.S. 47:6107 Business-supported child care.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:227, as amended by §5 of Acts 2015 , No. 125, R.S. 47:297.2, 6015(J), 6019(A)(1)(a); adds R.S. 25:1226.4(D), R.S. 47:34(F), 37(I), 287.748(D), 287.749(E), 287.752(D), 287.755(I), 297(Q), 297.4(C), 297.9(D), 6006(F), 6025(E), 6032(I), 6035(I), 6104(E), 6105(C), 6106(F), and 6107(D); repeals R.S. 47:227 as amended by §2 of Acts 2015, No. 125)

#### Summary of Amendments Adopted by Senate

##### Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the engrossed bill

1. Extends the sunset dates for some credits from January 1, 2019 to January 1, 2020.
2. Extends the sunset dates for some credits from January 1, 2019 to January 1, 2022.
3. Deletes various credits from sunset provisions entirely.
4. Adds emergency effective date clause.