

**ACT No. 28**

2016 First Extraordinary Session

HOUSE BILL NO. 22

BY REPRESENTATIVE JACKSON

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AN ACT

To amend and reenact R.S. 51:2455(D)(3) and Section 6 of Act No. 126 of the 2015 Regular Session and to enact Section 7 of Act No. 126 of the 2015 Regular Session, relative to Act No. 126 of the 2015 Regular Session of the Legislature; to change the application filing period for certain tax rebates; to extend the sunset of reductions made in Act No. 126 of the 2015 Regular Session; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 51:2455(D)(3) is hereby amended and reenacted to read as follows:

§2455. Incentive rebates

\* \* \*

D.(1)

\* \* \*

(3) Applications shall be filed no later than twenty-four months after the filing of the advance notification, except for advances filed on or after ~~July 1, 2011~~ January 1, 2014, and before ~~July 1, 2012~~ January 31, 2014, applications may be filed at any time prior to ~~August 15, 2015~~ January 31, 2016.

\* \* \*

Section 2. Section 6 of Act No. 126 of the 2015 Regular Session is hereby amended and reenacted and Section 7 of Act No. 126 of the 2015 Regular Session is hereby enacted to read as follows:

\* \* \*

1                   Section 6. The provisions of Section 2 of this Act shall become effective on  
 2                   July 1, 2015, ~~and shall remain effective through June 30, 2018.~~ ~~The provisions of~~  
 3                   ~~Sections 3 of this Act shall become effective on July 1, 2018.~~ In the event the Act  
 4                   that originated as House Bill No. 62 of the 2016 First Extraordinary Session of the  
 5                   Legislature is enacted and becomes effective, the provisions of Section 2 of this Act  
 6                   shall remain in effect through the sunset date in the Act that originated as House Bill  
 7                   No. 62 of the 2016 First Extraordinary Session of the Legislature.

8                   Section 7. In the event the Act that originated as House Bill No. 62 of the  
 9                   2016 First Extraordinary Session of the Legislature is enacted and becomes effective,  
 10                  the provisions of Sections 1, 2, and 3 of this Act shall remain in effect through the  
 11                  termination date in the Act that originated as House Bill No. 62 of the 2016 First  
 12                  Extraordinary Session of the Legislature.

\* \* \*

14                  Section 3. This Act shall take effect only if and when the Act that originated as  
 15                  House Bill No. 62 of this 2016 First Extraordinary Session of the Legislature becomes  
 16                  effective.

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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: \_\_\_\_\_