SLS 19RS-291

ORIGINAL

2019 Regular Session

SENATE BILL NO. 235

BY SENATOR MORRELL

TAX/TAXATION. Repeals unused tax credits. (gov sig)

1	AN ACT		
2	To amend and reenact R.S. 46:449(D) and to repeal R.S. 46:449(E), R.S. 47:297(F), 6004,		
3	and 6009, relative to tax credits; to repeal unused tax credits; to provide for an		
4	effective date; and to provide for related matters.		
5	Be it enacted by the Legislature of Louisiana:		
6	Section 1. R.S. 46:449(D) is hereby amended and reenacted to read as follows:		
7	§449. Family responsibility program		
8	* * *		
9	D. Any person making a contribution pursuant to this Section shall be entitled		
10	to a tax credit as provided in R.S. 47:297(F), provided that they have executed the		
11	necessary written agreement with the department.		
12	E. The secretary of the department shall have the authority to promulgate		
13	rules and regulations necessary to administer the provisions of this Section. All such		
14	regulations shall be subject to the provisions of the Administrative Procedure Act.		
15	Section 2. R.S. 46:449(E), R.S. 47:297(F), 6004, and 6009 are hereby repealed.		
16	Section 3. The provisions of this Act shall be applicable to tax periods beginning on		
17	or after January 1, 2019.		

Page 1 of 2 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

SLS 19RS-291

1	Section 4. This Act shall become effective upon signature by the governor or, if not
2	signed by the governor, upon expiration of the time for bills to become law without signature
3	by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4	vetoed by the governor and subsequently approved by the legislature, this Act shall become
5	effective on the day following such approval.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

SB 235 Original		DIGEST 2019 Regular Session	Morrell			
Present law provides for the following tax credits:						
(1)	Family responsibility tax credit, R.S. 46:449(D) and 47:297(F).					
(2)	Employer credit for employment of previously unemployed, R.S. 47:6004.					
(3)	Louisiana Basic Skills Training Tax Credit, R.S. 47:6009.					
Proposed law repeals these tax credits for all tax periods beginning on or after Jan. 1, 2019.						
Effective upon signature of the governor or lapse of time for gubernatorial action.						
(Amends R.S. 46:449(D); repeals R.S. 46:449(E), R.S. 47:297(F), 6004, and 6009)						