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**SENATE FLOOR AMENDMENTS**

2015 Regular Session

Amendments proposed by Senator Adley to Reengrossed House Bill No. 779 by Representative Ponti

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**1** AMENDMENT NO. 1**2** On page 1, line 2, after "(C)(6)," and before "and to" delete "and (D)" and insert "(D), and  
**3** (F), and to enact R.S. 47:6030(C)(7) and (8), and"**4** AMENDMENT NO. 2**5** On page 1, line 10, after "(C)(6)," and before "are" delete "and (D)" and insert "(D), and (F)"**6** AMENDMENT NO. 3**7** On page 1, line 11, after "reenacted" and before "to read" insert "and R.S. 47:6030(C)(7) and  
**8** (8) are hereby enacted"**9** AMENDMENT NO. 4**10** On page 6, between lines 12 and 13, insert the following:

**11** "F. Notwithstanding any other provision of law to the contrary, any excess  
**12** of allowable credit over the aggregate tax liabilities against which such credit may  
**13** be applied, as provided in this Section, shall constitute an overpayment, as defined  
**14** in R.S. 47:1621(A), and the secretary shall make a refund of such overpayment from  
**15** the current collections of the taxes imposed by Chapter 1, Chapter 2, Chapter 2-A,  
**16** Chapter 2-B, or Chapter 5 of Subtitle II of this Title, together with interest as  
**17** provided in R.S. 47:1624. The right to a credit or refund of any such overpayment  
**18** shall not be subject to the requirements of R.S. 47:1621(B). All credits and refunds,  
**19** together with interest thereof, must be paid or disallowed within one year of receipt  
**20** by the secretary of any such claim for refund or credit. Failure of the secretary to  
**21** pay or disallow, in whole or in part, any claim for a credit or a refund shall entitle the  
**22** aggrieved taxpayer to proceed with the remedies provided in R.S. 47:1625.  
**23** However, the department may withhold payment of a solar energy systems tax credit  
**24** from a taxpayer if there are any existing state or federal liens, pending charges or  
**25** investigations, or third party claims against such taxpayer or any of its affiliates or  
**26** related parties. In such case, the department may withhold issuance of the tax credit  
**27** until the department has received documentation which satisfactorily demonstrates  
**28** that the matter been resolved as determined by the secretary. For purposes of  
**29** administering the first-come, first-served requirement, the return of any taxpayer  
**30** whose claim for a tax credit is withheld for the aforementioned reasons shall be  
**31** treated as received on the date the secretary deems such matters resolved. The  
**32** secretary may exercise the right to withhold issuance of the tax credit for such  
**33** purposes for any return, regardless of tax year or date received. Further, the  
**34** secretary shall provide notice to the taxpayer upon determination that one or more  
**35** of the aforementioned factors is applicable and the taxpayer's claim for a tax credit  
**36** is being withheld."