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**SENATE COMMITTEE AMENDMENTS**

2019 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 228 by Senator Claitor

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1 AMENDMENT NO. 1

2 On page 1, delete line 14, and insert:

3 **"toilet shall be the lesser of the purchase price or fifty dollars per toilet and is**  
4 **limited to three per taxpayer."**

5 AMENDMENT NO. 2

6 On page 1, line 16, before "**one hundred**" insert "**the lesser of the purchase price or**"

7 AMENDMENT NO. 3

8 On page 1, line 17, delete "**residence**" and insert "**taxpayer**"

9 AMENDMENT NO. 4

10 On page 2, line 2, before "**one hundred**" insert "**the lesser of the purchase price or**"

11 AMENDMENT NO. 5

12 On page 2, line 3, delete "**residence**" and insert "**taxpayer**"

13 AMENDMENT NO. 6

14 On page 2, line 5, before "**twenty-five**" insert "**the lesser of the purchase price or**"

15 AMENDMENT NO. 7

16 On page 2, line 6, before "**one hundred**" insert "**the lesser of the purchase price or**"

17 AMENDMENT NO. 8

18 On page 2, line 7, after "**or**" insert "**the lesser of the purchase price or**"

19 AMENDMENT NO. 9

20 On page 2, line 9, delete "**residence**" and insert "**taxpayer**"

21 AMENDMENT NO. 10

22 On page 2, line 12, after "**R.S. 38:3097.6**" insert "**; however, the credit for an item of**  
23 **water saving equipment shall not exceed its purchase price."**

24 AMENDMENT NO. 11

25 On page 2, line 14, after "**toilet**" delete the remainder of the line

26 AMENDMENT NO. 12

27 On page 2, delete line 15, and insert "**that is included on the**"

1 AMENDMENT NO. 13

2 On page 2, line 16, after "list" insert "on the date of purchase"

3 AMENDMENT NO. 14

4 On page 2, line 19, after "list" insert "on the date of purchase"

5 AMENDMENT NO. 15

6 On page 2, line 20, after "runoff" insert "collection"

7 AMENDMENT NO. 16

8 On page 2, line 25, after "runoff" insert "collection"

9 AMENDMENT NO. 17

10 On page 3, delete lines 11 through 14, and insert:

11 "(4) In order to qualify for the credit, a taxpayer shall apply to the  
12 Department of Revenue. The application shall include documentation  
13 evidencing the purchase, installation, and qualification of the water saving  
14 equipment for all equipment for which the credit is applied. If a double credit  
15 is applied for in connection with the installation of water saving equipment at  
16 a residence that is in an "area of groundwater concern", the application shall  
17 include a copy of the written determination issued by the commissioner of  
18 conservation pursuant to R.S. 38:3097.6. Upon approval of the application, the  
19 Department shall issue a tax credit certification letter to the taxpayer that will  
20 allow the taxpayer to claim the tax credit on the taxpayer's individual income  
21 tax return."

22 AMENDMENT NO. 18

23 On page 3, line 15, delete "allowed" and insert "certified"

24 AMENDMENT NO. 19

25 On page 3, line 16, delete "granting" and insert "certification"

26 AMENDMENT NO. 20

27 On page 3, line 17, delete "on a first come, first served basis" and insert "based on the  
28 date of application"

29 AMENDMENT NO. 21

30 On page 3, delete lines 21 through 23, and insert:

31 "F. The secretary of the Department of Revenue may promulgate rules  
32 and regulations in accordance with the Administrative Procedure Act to  
33 administer the provisions of this Section.  
34 G. No credits shall be certified pursuant to this Section for water saving  
35 equipment purchased after December 31, 2025."