

ACT No. 399

HOUSE BILL NO. 365

BY REPRESENTATIVES TOWNSEND, ALARIO, ALEXANDER, ANDERS, ANSARDI, ARNOLD, BALDONE, BARROW, BAUDOIN, BAYLOR, BEARD, BOWLER, BRUCE, BURNS, BURRELL, R. CARTER, CAZAYOUX, CHANDLER, CRANE, CROWE, CURTIS, DAMICO, DANIEL, DEWITT, DOERGE, DORSEY, DOVE, DOWNS, DURAND, ERDEY, FANNIN, FARRAR, FAUCHEUX, FRITH, GALLOT, GEYMANN, GREENE, ELBERT GUILLORY, ELCIE GUILLORY, MICKEY GUILLORY, HARRIS, HEBERT, HILL, HONEY, HUTTER, JACKSON, JEFFERSON, KATZ, KENNARD, KENNEY, KLECKLEY, LABRUZZO, LAFLEUR, LAFONTA, LAMBERT, LANCASTER, LORUSSO, MARCHAND, MARTINY, MCDONALD, MCVEA, MONTGOMERY, MORRIS, MORRISH, ODINET, PIERRE, PINAC, PITRE, M. POWELL, T. POWELL, QUEZAIRE, RICHMOND, RITCHIE, ROBIDEAUX, ROMERO, SALTER, SCALISE, SCHNEIDER, SMILEY, GARY SMITH, JACK SMITH, JANE SMITH, JOHN SMITH, ST. GERMAIN, STRAIN, THOMPSON, TOOMY, TRAHAN, TUCKER, WADDELL, WALKER, WALSWORTH, WHITE, WILLIAMS, WINSTON, AND WOOTON AND SENATORS ADLEY, AMEDEE, BARHAM, BOASSO, BROOME, CAIN, CASSIDY, CHAISSON, CHEEK, DUPLESSIS, DUPRE, ELLINGTON, FONTENOT, B. GAUTREAUX, N. GAUTREAUX, HEITMEIER, HOLLIS, JACKSON, KOSTELKA, LENTINI, MALONE, MARIONNEAUX, MCPHERSON, MICHOT, MOUNT, MURRAY, NEVERS, QUINN, ROMERO, SCHEDLER, SMITH, THEUNISSEN, AND ULLO

1 AN ACT

2 To amend and reenact R.S. 47:293(3) and (7) and to enact R.S. 47:293(2) and (6)(a)(i),
3 relative to the individual income tax; to provide for a deduction for excess federal
4 itemized deductions; to modify the state deduction for federal income tax paid; to
5 provide for the effectiveness of such deduction; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:293(3) and (7) are hereby amended and reenacted and R.S.
8 47:293(2) and (6)(a)(i) are hereby enacted to read as follows:

9 §293. Definitions

10 The following definitions shall apply throughout this Part, unless the context
11 requires otherwise:

12 * * *

13 (2) "Excess federal itemized personal deductions" for the purposes of this
14 Part, means the following percentages of the amount by which the federal itemized
15 personal deductions exceed the amount of federal standard deductions which is

