A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A) of the Constitution of Louisiana, relative to
income tax; to provide a maximum rate of individual income tax; to provide with
respect to the deductibility of federal income tax for purposes of computing state
income tax; to eliminate the mandatory deduction for federal income taxes; and to
specify an election for submission of the proposition to electors and provide a ballot
proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members
elected to each house concurring, that there shall be submitted to the electors of the state, for
their approval or rejection in the manner provided by law, a proposal to amend Article VII,
Section 4(A) of the Constitution of Louisiana, to read as follows:

§4. Income Tax; Severance Tax; Political Subdivisions

   Section 4.(A) Income Tax. Equal and uniform taxes may be levied on net
incomes, and these taxes may be graduated according to the amount of net income.
However, the maximum state individual and joint income tax schedule of rates and
brackets shall never exceed the rates and brackets set forth in Title 47 of the
Louisiana Revised Statutes on January 1, 2003 rate shall not exceed four and
three-quarters percent for tax years beginning after December 31, 2021. Federal
income taxes paid shall may be allowed as a deductible item in computing state
income taxes for the same period as provided by law.

Section 2. Be it further resolved that this proposed amendment shall be submitted
to the electors of the state of Louisiana at the statewide election to be held on
October 9, 2021.
Section 3. Be it further resolved that on the official ballot to be used at said election there shall be printed a proposition, upon which the electors of the state shall be permitted to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as follows:

Do you support an amendment to lower the maximum allowable rate of individual income tax and to authorize the legislature to provide by law for a deduction for federal income taxes paid?

(Amends Article VII, Section 4(A))

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES