

2015 Regular Session

HOUSE BILL NO. 584

BY REPRESENTATIVE LEGER

TAX/INCOME TAX: Repeals the individual income tax deduction for excess federal itemized personal deductions

1 AN ACT

2 To amend and reenact R.S. 47:293(10) and to repeal R.S. 47:293(3) and (9)(a)(xi), relative  
3 to the individual income tax; to repeal the deduction for excess federal itemized  
4 personal deductions; to provide for effectiveness; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:293(10) is hereby amended and reenacted to read as follows:

7 §293. Definitions

8 The following definitions shall apply throughout this Part, unless the context  
9 requires otherwise:

10 \* \* \*

11 (10) "Tax table income", for nonresident individuals, means the amount of  
12 Louisiana income, as provided in this Part, allocated and apportioned under the  
13 provisions of R.S. 47:241 through 247, plus the total amount of the personal  
14 exemptions and deductions already included in the tax tables promulgated by the  
15 secretary under authority of R.S. 47:295, less the proportionate amount of the federal  
16 income tax liability, ~~excess federal itemized personal deductions~~, the temporary  
17 teacher deduction, the recreation volunteer and volunteer firefighter deduction, the  
18 construction code retrofitting deduction, any gratuitous grant, loan, or other benefit  
19 directly or indirectly provided to a taxpayer by a hurricane recovery entity if such  
20 benefit was included in federal adjusted gross income, the exclusion provided for in

