

---

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

---

DIGEST

SB 7 Original

2016 Second Extraordinary Session

Morrell

Present law provides for a state earned income tax credit that is 3.5% of the federal earned income tax credit.

Proposed law increases the state earned income tax credit that is 5% of the federal earned income tax credit.

Effective for tax periods beginning on and after January 1, 2016.

(Amends R.S. 47:297.8(A))