

Regular Session, 2009

SENATE BILL NO. 35

BY SENATOR CROWE

TAX EXEMPTIONS. Exempts certain law enforcement officers such as sheriffs, sheriff deputies, state police, municipal police whose duties primarily involve the prevention or detection of crime or enforcement of penal and traffic laws from income taxes on the first \$32,000 of income. (gov sig)

1 AN ACT

2 To enact R.S. 47:297.13, relative to the individual income tax; to exempt certain income of  
3 certain law enforcement officers from taxation; to provide for definitions; to provide  
4 a procedure for applying for the exemption; to provide for an effective date; and to  
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:297.13 is hereby enacted to read as follows:

8 **§297.13. Exemption from taxation; law enforcement officers' income**

9 **A. The first \$32,000 of income earned by a law enforcement officer in**  
10 **the performance of his duties shall be exempt from state income taxation.**

11 **B. The term "law enforcement officer" shall mean any full-time**  
12 **employee of this state, a municipality, a sheriff, law enforcement district, or**  
13 **other agency of the state, whose permanent duties primarily involve the**  
14 **prevention or detection of crime or the enforcement of penal and traffic laws.**

15 **C. The secretary of the Department of Revenue shall provide**  
16 **certification forms with which law enforcement officers may apply for the**  
17 **exemption. Each form shall provide for certification of the applicant's status**

1           as a law enforcement officer by his employer. The employer shall also certify  
 2           the total amount of income earned by the applicant as a result of his  
 3           employment as a law enforcement officer. No taxpayer income shall be  
 4           exempted without such certification by the employer. The employee shall  
 5           include the certification form with his individual income tax return.

6           Section 2. This Act shall apply to all taxable periods beginning after December 31,  
 2008.

          Section 3. This Act shall become effective upon signature of the governor or, if not  
 signed by the governor, upon expiration of the time for bills to become law without signature  
 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 effective on the day following such approval.

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

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#### DIGEST

Proposed law exempts from state individual income tax the first \$32,000 of income earned  
 by a law enforcement officer which is earned in the performance of his duties.

Proposed law defines "law enforcement officer" to mean any full-time employee of this state,  
 a municipality, a sheriff, law enforcement district, or other agency of the state, whose  
 permanent duties primarily involve the prevention or detection of crime or the enforcement  
 of penal and traffic laws.

Proposed law requires the secretary of the Dept. of Revenue to provide certification forms  
 to apply for the exemption.

Proposed law requires the employer to certify that the applicant qualifies for the exemption  
 and to verify the officer's income.

Proposed law provides that an applicant for the exemption shall file a copy of the  
 certification with his individual income tax return.

Applies to all taxable periods beginning after Dec. 31, 2008.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:297.13)