
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Carla S. Roberts.

DIGEST

Present law provides for employers to take a deduction from federal and state income tax for employers for the costs of health insurance premiums where the employer provides health insurance to his employees.

Present law provides that children in families up to 200% of the federal poverty level may obtain insurance through LaChip, the state's program to provide health insurance to low income children.

Present law provides that Dept. of Health and Hospitals may apply for a waiver with the federal government to provide LaChip insurance to the parents of a LaChip insured child where the family income is no greater than the federal poverty level or, in the case of a pregnant woman, the income does not exceed 185% of the federal poverty level.

Proposed law retains present law but provides that an individual or family shall be allowed a credit against Louisiana personal income tax due in a taxable year for the amount of health insurance premiums paid by an individual or joint filer where the income of the filer is less than 300% of the poverty level and where the insured, or the insured's spouse, is not offered coverage from his or her employer and where the insured is not entitled to be enrolled in the LaChip program.

Effective on August 15, 2009.

(Adds R.S. 47:6025.1)