

HOUSE SUMMARY OF SENATE AMENDMENTS

House Bill No. 600 by Representative Johnson

FAMILY LAW: Provides for the determination of income for support purposes

Synopsis of Senate Amendments

1. Makes proposed law mandatory instead of permissive.
2. Inserts rebuttable presumptions that certain types of income shall be considered income.

Digest of Bill as Finally Passed by Senate

Proposed law provides that when income is concealed or underreported for the purpose of calculating child or spousal support, the court shall admit evidence of redirected income, deferred income, and the standard of living and assets of the obligor.

Proposed law provides that the court may admit as evidence the wage and earnings survey distributed by the government for attributing income to the obligor.

Present law provides that documentation of earnings shall include a copy of the party's most recent federal tax return. Proposed law retains present law.

Present law requires the parties in a child support proceeding to submit to the court a verified income statement, including pay stubs and employer statements as suitable documentation.

Proposed law retains present law and additionally provides that when an obligor in a child or spousal support proceeding has an ownership interest in a business, suitable documentation includes such items as income tax returns, Schedule K-1 and W-2 forms, 1099 forms, profit and loss statements, balance sheets, financial statements, tax reports, and bank account statements.

(Amends R.S. 9:315.2(A); Adds R.S. 9:315.1.1 and 326)