
The original instrument was prepared by J. W. Wiley. The following digest, which does not constitute a part of the legislative instrument, was prepared by Dawn Romero Watson.

DIGEST

Marionneaux (SB 336)

Present law provides for a credit against individual income tax liability due for amounts paid by an active or reserve military service member, or their spouse or dependent, for obtaining a Louisiana noncommercial hunting or fishing license for themselves or their spouses or dependents.

Proposed law extends the credit to members who were active or reserve military servicemembers.

Present law provides that in order for a service member to claim the credit, the service member shall submit to the Dept. of Revenue an original letter from their commanding officer which shall include the following information regarding the service member:

- (1) Full name and address of the service member.
- (2) Full name and address of spouse and dependents, if applicable.
- (3) Social security number.
- (4) Date of birth.
- (5) Driver's license number and state of issue.
- (6) Current telephone number.
- (7) Beginning and ending date of active or reserve military status.
- (8) Signature of the commanding officer.
- (9) Commanding officer's contact telephone number.

Proposed law retains present law and limits its application to active and reserve servicemembers. Provides that for past servicemembers to claim the credit, the servicemen shall submit proof of his past service history satisfactory to the Dept. of Revenue.

Present law provides that the service member shall also present a copy of the noncommercial hunting or fishing license to the Dept. of Revenue in order to claim the credit.

Proposed law retains present law and requires same of past servicemembers.

Effective July 1, 2010.

(Amends R.S. 47:297.9(A) and (B))

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill.

1. Changes from providing an exemption from noncommercial hunting and fishing license fees for certain military personnel to expanding the credit for the payment of noncommercial hunting and fishing license fees to certain military personnel.