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## DIGEST

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HB 373 Original

2017 Regular Session

Ivey

**Abstract:** Limits the individual income tax deduction for excess federal itemized personal deductions to charitable contributions in excess of the first \$12,500 of excess federal itemized personal deductions for single filers and \$25,000 for taxpayers filing joint returns.

Present law authorizes a deduction from individual income taxes for excess federal itemized personal deductions. Excess federal itemized personal deductions is defined to mean 100% of the amount by which the federal itemized personal deductions exceed the amount of federal standard deduction designated for the filing status used for the taxable period on the individual income tax return.

Proposed law changes present law to limit the deduction to charitable contributions in excess of the first \$12,500 of excess federal itemized personal deductions for single filers and \$25,000 for taxpayers filing joint returns.

Applicable to all tax years beginning on and after Jan. 1, 2018.

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

(Amends R.S. 47:293(3)(intro. para.))