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## DIGEST

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HB 456 Original

2019 Regular Session

Ivey

**Abstract:** Eliminates the federal income tax deduction to individual and corporate income taxes.

Present law authorizes the deduction of federal income taxes from individual and corporate income taxes. Present law provides a method to determine the taxable year in which to claim the federal income tax reduction and provides a method for calculating the federal income tax reduction, including federal taxes on exempt income for individual taxpayers. Present law authorizes the secretary of the Dept. of Revenue to establish special withholding tax tables that take into account the federal income tax deduction. Proposed law repeals present law.

Effective Jan. 1, 2020, if the proposed amendment of Article VII of the Constitution of La. contained in the Act which originated as House Bill No. \_\_\_\_ of this 2019 R.S. is adopted at a statewide election and becomes effective.

(Amends R.S. 47:241, 287.69, 293(10), 300.6(A), and 300.7(A); Repeals R.S. 47:55(5), 287.79, 287.83, 287.85, 287.442(B)(1), 293(4) and (9)(a)(ii), 296.1(B)(3)(c), and 298)