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The original instrument was prepared by Curry J. Lann. The following digest, which does not constitute a part of the legislative instrument, was prepared by Ann S. Brown.

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SB 11 Reengrossed

DIGEST  
2021 Regular Session

Talbot

Present law provides for various exemptions from individual and corporation income tax.

Proposed law provides for an individual and corporation income tax exemption for certain state and federal COVID-19 relief benefits.

Proposed law defines "COVID-19 relief benefit" as any gratuitous grant, loan, rebate, tax credit, advance refund, or other qualified disaster relief benefit directly or indirectly provided to a taxpayer by the state or federal government including but not limited to the Coronavirus Aid, Relief, and Economic Security Act, the Taxpayer Certainty and Disaster Relief Act, the COVID-Related Tax Relief Act, the Consolidated Appropriations Act of 2021, the State Coronavirus Relief Program, the Coronavirus Local Recovery Allocation Program, the Louisiana Main Street Recovery Program, the Critical Infrastructure Worker's Hazard Pay Rebate, and to any other existing or subsequent state or federal COVID-19 relief legislation.

Proposed law excludes unemployment compensation benefits provided to a taxpayer from the individual income tax exemption.

Effective upon signature of the governor or lapse of time for gubernatorial action and retroactive, applying to any gratuitous grant, loan, rebate, tax credit, advance refund, or other qualified disaster relief benefit directly or indirectly provided to a taxpayer as a COVID-19 relief benefit.

(Amends R.S. 47:293(10); adds R.S. 47:287.738(H), 293(9)(a)(xx), and 297.16)

#### Summary of Amendments Adopted by Senate

##### Senate Floor Amendments to engrossed bill

1. Makes technical changes.