DIGEST

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HB 718 Engrossed

2024 Regular Session

Carver

Abstract: Repeals references to a previously repealed inheritance tax.

<u>Proposed law</u> repeals from the following provisions of <u>present law</u> references to an inheritance tax (which tax was repealed by Act No. 822 of the 2008 Regular Session):

- (1) R.S. 6:314(E) (relative to trust deposits).
- (2) R.S. 9:1515(C) and (D) (relative to payment of a deceased person's last wages to surviving spouses or children).
- (3) R.S. 47:2437 (relative to payments of certain state taxes due from the estate of a decedent).

<u>Proposed law</u> repeals from <u>present law</u> certain notification requirements relating to the previously repealed inheritance tax.

<u>Proposed law</u> makes technical changes in <u>present law</u>.

(Amends R.S. 6:314(E), R.S. 9:1515(C) and (D), and R.S. 47:2437)