

2026 Regular Session

HOUSE BILL NO. 253

BY REPRESENTATIVE MCCORMICK

TAX/INCOME TAX: Repeals the state tax levied on the net income of individuals and estates and trusts

1 AN ACT

2 To amend and reenact R.S. 47:31 and 241 and to repeal R.S. 47:32(A), 295(A), 300.1, and
3 300.2, relative to income tax; to repeal the tax levied on the income of individuals
4 and estates and trusts; to provide for applicability; to provide for an effective date;
5 and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:31 and 241 are hereby amended and reenacted to read as follows:

8 §31. ~~Individuals, corporations,~~ Corporations and trusts subject to tax

9 There shall be levied, collected, and paid for each taxable year a tax upon the
10 net income of ~~residents and nonresidents, estates,~~ trusts; and corporations, as
11 hereinafter provided.

12 (1) ~~Resident individuals. Every person residing within the state, or the~~
13 ~~personal representative in the event of death, shall pay a tax on net income from~~
14 ~~whatever source derived, except as hereinafter exempted.~~

15 Every natural person domiciled in the state, and every other natural person
16 who maintains a permanent place of abode within the state or who spends in the
17 aggregate more than six months of the taxable year within the state, shall be deemed
18 to be a resident of this state for the purpose of determining liability for income taxes
19 under this Chapter.

1 Section 4. This Act shall become effective on January 1, 2027.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 253 Original

2026 Regular Session

McCormick

Abstract: Repeals the state tax levied on the net income of individuals and estates and trusts.

Present law imposes a tax on the net income of individuals and estates and trusts at a rate of 3% and provides for the administration of the tax.

Proposed law repeals present law.

Proposed law applies to taxable years beginning on or after Jan. 1, 2027.

Effective Jan. 1, 2027.

(Amends R.S. 47:31 and 241; Repeals R.S. 47:32(A), 295(A), 300.1, and 300.2)