
DIGEST

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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)