

2026 Regular Session

HOUSE BILL NO. 411

BY REPRESENTATIVE WYBLE

TAX/INCOME TAX: Reduces the rate of the state tax levied on the net income of individuals over a ten-year period

1 AN ACT

2 To amend and reenact R.S. 47:32(A), relative to income tax; to provide for the rate of the
3 tax levied on the net income of individuals; to provide for applicability; to provide
4 for an effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:32(A) is hereby amended and reenacted to read as follows:

7 §32. Rates of tax

8 A. On individuals. ~~(1) The~~ For taxable years beginning before January 1,
9 2028, the tax to be assessed, levied, collected, and paid upon the taxable income of
10 an individual shall be computed at the rate of three percent on net income.

11 (2) Beginning January 1, 2028, through December 31, 2028, the tax to be
12 assessed, levied, collected, and paid upon the taxable income of an individual shall
13 be computed at the rate of two and nine-tenths percent on net income.

14 (3) Beginning January 1, 2029, through December 31, 2029, the tax to be
15 assessed, levied, collected, and paid upon the taxable income of an individual shall
16 be computed at the rate of two and eight-tenths percent on net income.

17 (4) Beginning January 1, 2030, through December 31, 2030, the tax to be
18 assessed, levied, collected, and paid upon the taxable income of an individual shall
19 be computed at the rate of two and seven-tenths percent on net income.

1 Section 2. This Act shall be known and referenced as "The Pelican Promise: Zero
2 in Ten Income Tax Freedom Act".

3 Section 3. The provisions of this Act shall be applicable to all taxable periods
4 beginning on or after January 1, 2027.

5 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 411 Original

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Wyble

Abstract: Enacts "The Pelican Promise: Zero in Ten Income Tax Freedom Act" which reduces the rate of the state tax levied on the net income of individuals over a 10-year period beginning Jan. 1, 2028, through Jan. 1, 2039, from 3% to 0%.

Present law requires a state tax to be assessed, levied, collected, and paid upon the net income of individuals at the rate of 3%.

Proposed law retains present law for tax years ending before Jan. 1, 2028; however, proposed law reduces the individual income tax rate and ultimately repeals the tax, beginning Jan. 1, 2028, through Jan. 1, 2039, from 3% to 0%.

Proposed law is applicable to all taxable periods beginning on or after Jan. 1, 2027.

Effective January 1, 2027.

(Amends R.S. 47:32(A))