
DIGEST

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HB 411 Original

2026 Regular Session

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))