

Regular Session, 2008  
HOUSE BILL NO. 422  
BY REPRESENTATIVE GREENE

# ACT No. 822

1 AN ACT

2 To repeal Part I of Chapter 1 of Subtitle IV of Title 47 of the Louisiana Revised Statutes of  
3 1950, comprised of R.S. 47:2401 through 2426, relative to the inheritance tax; to  
4 repeal the tax; and to provide for an effective date.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. Part I of Chapter 1 of Subtitle IV of Title 47 of the Louisiana Revised  
7 Statutes of 1950, comprised of R.S. 47:2401 through 2426, is hereby repealed in its entirety.

8 Section 2. Inheritance taxes due to the state shall prescribe, as provided in the  
9 Constitution of Louisiana, in three years from the thirty-first day of December of the year  
10 in which such taxes become due. Inheritance taxes due to the state for deaths occurring  
11 before July 1, 2004, for which no inheritance tax return has been filed before January 1,  
12 2008, shall be deemed due on January 1, 2008.

13 Section 3. Section 1 of this Act shall become effective on January 1, 2010. Section  
14 2 of this Act shall become effective on January 1, 2008.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_