
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Proposed law provides that there be no tax assessed, levied, collected, or paid upon the income of an individual, a corporation, or an estate or trust for any tax year commencing on or after January 1, 2014.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds 47:32(D))