

2015 Regular Session

SENATE CONCURRENT RESOLUTION NO. 2

BY SENATOR ADLEY

TAX/INCOME/PERSONAL. Suspends from July 1, 2015, through June 30, 2016, certain exclusions, exemptions, deductions, or credits against the individual income tax.

1 A CONCURRENT RESOLUTION

2 To suspend from July 1, 2015, through June 30, 2016, certain exclusions, exemptions,  
3 deductions, or credits against the individual income tax.

4 WHEREAS, whenever the condition of the state fisc would permit, the Legislature  
5 of Louisiana has attempted to afford tax relief to its citizenry in the form of various  
6 exclusions, exemptions, deductions, or credits against the individual income tax; and

7 WHEREAS, the financial condition of the state is such that the monies lost due to  
8 these exclusions, exemptions, deductions, or credits are critically needed to avoid cessation  
9 of vital services to those same citizens.

10 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby  
11 suspend all laws or portions of laws in the Louisiana Revised Statutes of 1950 which provide  
12 for an exclusion, exemption, deduction, or credit against the individual income tax levied  
13 pursuant to Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950  
14 except for the following:

15 (1) The personal exemptions and credit for dependents provided for in R.S.  
16 47:294.

17 (2) Those exclusions or exemptions which are required by federal law or the  
18 Constitution of the United States.

1 BE IT FURTHER RESOLVED that the suspension shall only be applicable to  
2 income taxes due for tax years beginning during calendar year 2015.

3 BE IT FURTHER RESOLVED that the suspension shall become effective on July  
4 1, 2015, and shall extend through June 30, 2016.

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

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	DIGEST	
SCR 2 Original	2015 Regular Session	Adley

Suspends from July 1, 2015, through June 30, 2016, exclusions, exemptions, deductions, or credits against the individual income tax except for:

- (1) Any exclusion or exemption based upon a type of organization or entity.
- (2) Those exclusions or exemptions which are required by federal law or the Constitution of the United States.

Applicable to income taxes due for tax years beginning during calendar year 2015.