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

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.