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HOUSE FLOOR AMENDMENTS

2017 Regular Session

Amendments proposed by Representative Stokes to Engrossed House Bill No. 501 by Representative Stokes

1 AMENDMENT NO. 1

2 On page 1, line 2, after "and (10)," and before "300.6(A)" delete "295(B)," insert "294,
3 295(B), 300.1,"

4 AMENDMENT NO. 2

5 On page 1, line 4, after "(9)(a)(ii)," and before "296.1(B)(3)(c)," delete "294"

6 AMENDMENT NO. 3

7 On page 1, line 13, "and (10)," and before "300.6(A)" delete "295(B)," insert "294, 295(B),
8 300.1,"

9 AMENDMENT NO. 4

10 On page 9, line 12, after "deductions" and before "exceed" insert a comma , and insert
11 "excluding Louisiana state income tax refunds."

12 AMENDMENT NO. 5

13 On page 9, line 16, after "deductions for" delete the remainder of the line in its entirety and
14 delete lines 17 and 18 in their entirety and insert the following:

15 "filers using a federal filing status of single, married filing single, or head of
16 household and twenty-five thousand dollars for taxpayers using a federal filing status
17 of married filing joint or qualifying widower with dependent child returns."

18 AMENDMENT NO. 6

19 On page 10, line 4, after "(xviii)" delete the remainder of the line in its entirety and insert
20 "Louisiana state income tax refunds which are included in federal adjusted gross income."

21 AMENDMENT NO. 7

22 On page 10, line 10, after "the" insert "proportionate amount of the"

23 AMENDMENT NO. 8

24 On page 10, line 17, after "net capital gains," and before "and" insert "Louisiana state
25 income tax refunds which are included in federal adjusted gross income,"

1 AMENDMENT NO. 9

2 On page 10, between lines 22 and 23, insert the following:

3 "§294. Filing status; personal ~~Personal~~ exemptions; and credit for dependents

4 ~~All personal exemptions and deductions for dependents allowed in~~
5 ~~determining federal income tax liability, including the extra exemption for the blind~~
6 ~~and aged, will be allowed in determining the tax liability in this Part.~~ Taxpayers are
7 required to use the same filing status and claim the same exemptions on their return
8 required to be filed under this Part as they used on their federal income tax return.
9 The amounts to be taken into consideration shall be as follows:

10 ~~A. A combined personal exemption and standard deduction in the following~~
11 ~~amounts:~~

12 ~~a. Single Individual~~ _____ ~~\$ 4500.00~~

13 ~~b. Married-Joint Return and a Qualified Surviving Spouse~~ ~~\$ 9000.00~~

14 ~~c. Married-Separate~~ _____ ~~\$ 4500.00~~

15 ~~d. Head of Household~~ _____ ~~\$ 9000.00~~

16 ~~B. An additional deduction of one thousand dollars shall be allowed for each~~
17 ~~allowable exemption in excess of those required to qualify for the exemption~~
18 ~~allowable under R.S. 47:294(A).~~

19 A. Personal Exemption. An exemption of one thousand dollars shall be
20 allowed for the taxpayer who is blind or who has sustained the loss of one or more
21 limbs or who has an intellectual disability or who is deaf. As used in this Section,
22 the term "blind" shall mean and refer to a person who, after examination by a
23 licensed physician skilled in diseases of the eye or by a licensed optometrist, has
24 been determined to have not more than 20/200 central visual acuity in the better eye
25 with correcting lenses, or an equally disabling loss of the visual field as evidenced
26 by a limitation to the field of vision in the better eye to such a degree that its widest
27 diameter subtends an angle of no greater than twenty degrees. The term "deaf" shall
28 be defined as in Subsection B of this Section. Each person claiming an exemption
29 under the provisions of this Section shall be able to prove a claim by certificate of
30 a qualified physician or optometrist.

31 B. Deductions for dependents. (1) A deduction of one thousand dollars shall
32 be allowed for each dependent allowed, in determining federal income tax liability,
33 who is blind or deaf or who has sustained the loss of one or more limbs or who has
34 an intellectual disability. For purposes of this Section, the word "deaf" shall mean
35 and refer to persons whose hearing is so impaired that it is insufficient for use in an
36 occupation or activity for which hearing is essential. The term "blind" shall be
37 defined as in Subsection A of this Section. The taxpayer claiming the deduction
38 authorized in this Subsection shall be able to prove a claim by certificate of a
39 qualified physician or optometrist issued for each dependent for which a deduction
40 is claimed.

41 (2) In addition to the deduction authorized in Paragraph (1) of this
42 Subsection, an additional deduction of one thousand dollars shall be allowed for each
43 dependent as allowed in determining federal income tax liability.

44 C. Limitation on portion of deduction allowable. There shall be allowed only
45 that portion of the deductions set forth in this Section which the net income of the
46 individual taxable under this Chapter bears to the total net income of the individual."

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 AMENDMENT NO. 10

2 On page 11, between lines 5 and 6, insert the following:

3 "§300.1. Tax imposed

4 There is imposed an income tax for each taxable year upon the Louisiana
5 taxable income of every estate or trust, whether resident or nonresident. The tax to
6 be assessed, levied, collected, and paid upon the Louisiana taxable income of an
7 estate or trust shall be computed at the following rates:

8 (1) ~~Two percent on the first ten thousand dollars~~ No tax shall be assessed on
9 the first twelve thousand five hundred dollars of Louisiana taxable income.

10 (2) ~~Four percent on the next forty thousand dollars of Louisiana taxable~~
11 ~~income.~~

12 (3) ~~Six percent on Louisiana taxable income in excess of fifty thousand~~
13 ~~dollars.~~ Three and ninety-five one hundredths of one percent on Louisiana taxable
14 income in excess of twelve thousand five hundred dollars.

15 * * *

16 AMENDMENT NO. 11

17 On page 12, line 19, after "(9)(a)(ii)," and before "296.1(B)(3)(c)," delete "294"

18 AMENDMENT NO. 12

19 On page 12, line 28, after "No." and before "of this" delete "___" and insert "353"