

1 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
2 authorize and direct the Louisiana State Law Institute to study whether inherited retirement
3 funds and other inherited "tax-deferred arrangements" should be generally exempt from
4 seizure in Louisiana, and if so, to what extent.

5 BE IT FURTHER RESOLVED that the Legislature of Louisiana does hereby
6 authorize and direct the Louisiana State Law Institute to propose any recommended changes
7 to R.S. 13:3881(D) to give effect to its findings.

8 BE IT FURTHER RESOLVED that the Legislature of Louisiana does hereby
9 authorize and direct the Louisiana State Law Institute to include representatives of the
10 Louisiana Bankers Association in its study.

11 BE IT FURTHER RESOLVED that a suitable copy of this Resolution be transmitted
12 to the Louisiana State Law Institute.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HCR 52 Engrossed

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Foil

Directs the La. State Law Institute to study the exemption of inherited retirement accounts and inherited annuities from liability for any debt except alimony and child support and propose any recommended changes to present law relative to the exemption of tax-deferred arrangements from seizure.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Civil Law and Procedure to the original bill:

1. Add language describing the United States Supreme Court's action in *Clark v. Rameker*.
2. Modify the directive to the La. State Law Institute.