





the deduction in R.S. 47:33(A)(7) to those taxpayers who were no longer eligible for the credit found in R.S. 47:33(A) because of the various restrictions in Act No. 109 of the 2015 R.S. of the Legislature. The Legislature clarifies that it intends that the deduction found in R.S. 47:33(A)(7) shall be in lieu of and not in addition to the credit found in R.S. 47:33(A), and that the credit and the deduction not be allowed for the same taxes paid to another state for tax periods beginning on or after Jan. 1, 2018.

Requires a copy of the Resolution be transmitted to the secretary of the Dept. of Revenue.