



does not include publicly funded programs, including federal governmental benefit plans, that are wholly or partially funded by this state.

Proposed law requires a taxpayer claiming the digital nomad exemption to maintain all records necessary to verify that they meet the requirements of proposed law.

Proposed law requires LED, in consultation with the Dept. of Revenue, to approve applications for taxpayers seeking certification as digital nomads.

Proposed law requires LED to limit the number of taxpayers eligible for the digital nomad exemption to 1,000 individuals per year.

Proposed law authorizes LED, in consultation with the Dept. of Revenue, to promulgate rules and regulations in accordance with the APA.

Proposed law requires LED to monitor the implementation of the provisions of proposed law.

Proposed law requires LED to provide a written evaluation of the individual income tax exemption for digital nomads and its effectiveness in inducing individuals to locate in Louisiana and present its findings to the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means by January 1, 2027.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:293(9)(a)(xx) and 297.16)