
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)]

HB 61 Original

2021 Regular Session

Hodges

Abstract: Requires taxpayers who claim the earned income tax credit to affirm to the Dept. of Revenue that a qualifying child for which the credit is claimed meets certain residency requirements.

Present law authorizes a state individual income tax credit for 5% of the amount of the taxpayer's federal earned income tax credit through Dec. 31, 2025.

Proposed law retains present law and adds a requirement that in order to receive the tax credit, an eligible taxpayer must sign a statement on a form prescribed by the Dept. of Revenue indicating that the qualifying child was physically present in the U.S. at the time the income tax return was filed for at least 180 days of the taxable year or, if born in the taxable year, the child was physically present in the U.S. for 50% of the taxable year or 180 calendar days, whichever is less.

Proposed law requires any taxpayer claiming a dependent on a tax return to provide a statement that the dependent has been physically present in the U.S. for at least six months of the taxable year. Exempts members of the U.S. armed services on active duty stationed outside the state.

Proposed law authorizes the Dept. of Revenue to promulgate rules and regulations necessary to implement the provisions of proposed law.

Effective Jan. 1, 2022, and applicable to all tax periods beginning on and after Jan. 1, 2022.

(Adds R.S. 47:101(C) and 297.8(A)(3) and (C))