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## 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)]

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HB 200 Reengrossed

2021 Regular Session

Bacala

**Abstract:** Exempts payments made pursuant to a military survivor benefit plan from state income tax.

Proposed law exempts payments made pursuant to a military survivor benefit plan authorized pursuant to federal law to the surviving spouse or other named beneficiary of the plan from state income tax.

Proposed law applies to tax periods beginning on or after Jan. 1, 2021.

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

(Adds R.S. 47:44.3)

### Summary of Amendments Adopted by House

#### The House Floor Amendments to the engrossed bill:

1. Add provisions specifying that proposed law applies to a plan authorized pursuant to federal law (10 U.S.C. 1447 through 1455).
2. Add provisions providing that proposed law applies to tax periods beginning on or after Jan. 1, 2021.
3. Make technical changes.