

2021 Regular Session

HOUSE BILL NO. 301

BY REPRESENTATIVES LANDRY AND MOORE

1 AN ACT

2 To enact R.S. 47:297.16, relative to income tax credits; to establish an income tax credit for
3 pregnancy-related deaths; to provide for the amount of the credit; to provide for
4 definitions; to provide for certain requirements and limitations; to provide for
5 applicability; to provide for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:297.16 is hereby enacted to read as follows:

8 §297.16. Tax credit; pregnancy-related deaths

9 A.(1) There shall be allowed a credit against the tax imposed by this Chapter
10 for the reasonable funeral and burial expenses associated with the pregnancy-related
11 death of a person. The estate of the deceased person may claim the credit. If the
12 estate of the deceased person does not claim the credit, the individual who actually
13 paid the funeral and burial expenses may claim the credit. However, in order to
14 qualify for the credit, the individual or estate claiming the credit shall be a Louisiana
15 taxpayer. The amount of the credit shall be equal to the actual reasonable funeral
16 and burial expenses paid or five thousand dollars, whichever is less, and shall be
17 claimed in the year in which the death occurred.

18 (2) For purposes of this Section, the following terms shall have the following
19 meanings:

20 (a) "Pregnancy-related death" shall mean the death of a Louisiana resident
21 while pregnant, during labor and delivery, or within one year after childbirth from

1 a pregnancy complication, a chain of events initiated by the pregnancy, or the
2 aggravation of an unrelated condition by the normal effects of the pregnancy.

3 (b) "Reasonable funeral and burial expenses" shall mean costs and fees
4 associated with transportation of the remains, embalming or cremation services,
5 caskets, plots, grave markers, or headstones, funeral home facility and staff services,
6 and other related professional services. The term "reasonable funeral and burial
7 expenses" shall not mean costs and fees associated with flowers, vaults, or urns.

8 B. If the amount of the credit authorized pursuant to the provisions of this
9 Section exceeds the amount of the taxpayer's tax liability for the taxable year, the
10 excess tax credit amount shall constitute an overpayment as defined in R.S.
11 47:1621(A), and the secretary shall make a refund of the overpayment from the
12 current collections of the taxes imposed pursuant to this Chapter. The right to a
13 refund shall not be subject to the requirements of R.S. 47:1621(B).

14 C. The taxpayer claiming the credit authorized pursuant to the provisions of
15 this Section shall maintain all records necessary to verify the amount of reasonable
16 funeral and burial expenses paid and if requested, shall provide the records to the
17 Department of Revenue when filing the taxpayer's tax return.

18 Section 2. The provisions of this Section shall be applicable to taxable years
19 beginning on or after January 1, 2022.

20 Section 3. This Act shall become effective on January 1, 2022.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____