The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Carla S. Roberts.

## DIGEST

SB 105 Original

## 2023 Regular Session

Jackson

<u>Present law</u> provides that a taxpayer may receive an additional state income tax deduction of \$1,000 for a dependent minor child.

<u>Proposed law</u> retains <u>present law</u> but expands the deduction for a dependent minor child to include an unborn child.

<u>Proposed law</u> provides that, in order to qualify for the deduction for the unborn child, the taxpayer must be a Louisiana taxpayer and the unborn child must have a detectable heartbeat. <u>Proposed law</u> further provides that the unborn child must be subsequently born, miscarried, or stillborn in order for the taxpayer to claim the deduction. <u>Proposed law</u> provides that the deduction for the unborn child may not be claimed if the life of the unborn child is intentionally terminated by a voluntary elective abortion.

<u>Proposed law</u> provides that the taxpayer may only claim the deduction for the unborn child in one tax year. <u>Proposed law</u> further provides that, if the birth of the child occurs or is expected to occur after the deadline to file income taxes in the year after the conception of the unborn child, the taxpayer may obtain an extension of time in which to file a tax return or may file an amended tax return.

<u>Proposed law</u> provides that, similar to any other deduction claimed on an income tax return, relevant medical records or other supporting documentation is to be provided to support the dependent deduction claimed if such documentation is requested by the Dept. of Revenue.

<u>Proposed law</u> provides that the provisions of <u>proposed law</u> are applicable to an unborn child whose conception occurs on or after Jan. 1, 2024.

Effective January 1, 2024.

(Amends R.S. 47:294(heading) and (B); adds R.S. 47:294(C) and 294.1)