

2025 Regular Session

HOUSE BILL NO. 184

BY REPRESENTATIVES OWEN, ADAMS, AMEDEE, BILLINGS, BOYER, BRYANT,
ROBBY CARTER, CHASSION, COATES, COX, DICKERSON, EDMONSTON,
EGAN, FIRMENT, FISHER, FREIBERG, HENRY, HILFERTY, JACKSON, MIKE
JOHNSON, KNOX, LAFLEUR, MACK, MARCELLE, MILLER, MOORE,
NEWELL, ORGERON, SCHAMERHORN, SPELL, TAYLOR, THOMPSON, AND
ZERINGUE

1 AN ACT

2 To enact R.S. 47:293(9)(a)(xxvii) and 297.26, relative to individual income tax; to authorize
3 a deduction from tax table income for certain taxpayers for hardship distributions
4 from retirement accounts; to provide for eligibility for the deduction; to provide for
5 definitions; to provide for applicability; to provide for an effective date; and to
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:293(9)(a)(xxvii) and 297.26 are hereby enacted to read as follows:

9 §293. Definitions

10 The following definitions shall apply throughout this Part, unless the context
11 requires otherwise:

12 * * *

13 (9)(a) "Tax table income", for resident individuals, means adjusted gross
14 income plus interest on obligations of a state or political subdivision thereof, other
15 than Louisiana and its municipalities, title to which obligations vested with the
16 resident individual on or subsequent to January 1, 1980, and less:

17 * * *

