Rosalind Jones (HB 618) **Act No. 401**

Existing law provides a deduction from individual income tax for benefits received by a taxpayer from a "hurricane recovery entity". The definition of hurricane recovery entity includes the Road Home Corporation, the La. Recovery Authority, and the La. Family Recovery Corps.

New law adds the disaster recovery unit within the office of community development, division of administration, to the definition of "hurricane recovery entity".

Effective August 15, 2011.

(Amends R.S. 47:293(5))