The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST 2015 Regular Session

Adley

Suspends from July 1, 2015, through June 30, 2016, exclusions, exemptions, deductions, or credits against the individual income tax except for:

(1) Any exclusion or exemption based upon a type of organization or entity.

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(2) Those exclusions or exemptions which are required by federal law or the Constitution of the United States.

Applicable to income taxes due for tax years beginning during calendar year 2015.