



1           Section 2. Be it further resolved that the provisions of the amendment contained in  
2 this Joint Resolution shall be applicable to all tax years beginning on and after January 1,  
3 2017.

4           Section 3. Be it further resolved that this proposed amendment shall be submitted  
5 to the electors of the state of Louisiana at the statewide election to be held on November 8,  
6 2016.

7           Section 4. Be it further resolved that on the official ballot to be used at the election,  
8 there shall be printed a proposition, upon which the electors of the state shall be permitted  
9 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
10 follows:

11                     Do you support an amendment to eliminate the deductibility of federal  
12                     income taxes paid and references to the maximum amounts of individual  
13                     income tax rates and brackets from the constitution? (Amends Article VII,  
14                     Section 4(A))

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 76 Original

2016 First Extraordinary Session

Stokes

**Abstract:** Eliminates the deduction for federal income taxes paid when computing state and individual income taxes and eliminates references to the maximum amount of individual income tax rates and brackets.

Present constitution authorizes equal and uniform taxes to be levied on net income. Further authorizes the rates for these taxes to be graduated according to the amount of the taxpayer's net income; however, the state individual and joint income tax schedule of rates and brackets are prohibited from exceeding the rates and brackets as they existed on Jan. 1, 2003.

Present constitution authorizes federal income taxes paid to be allowed as a deductible item in computing state income taxes for the same period.

Proposed constitutional amendment changes present constitution by eliminating the deductibility of federal income taxes paid when computing both individual and corporate income tax liability and eliminates references to the maximum amount of the individual income tax rates and brackets from the constitution.

Applicable to all tax years beginning on and after Jan. 1, 2017.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 8, 2016.

(Amends Const. Art. VII, §4(A))