
DIGEST

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HB 493 Original

2016 Regular Session

Gregory Miller

Abstract: Provides for procedures in determining when a non-domiciliary parent can claim federal and state tax deductions.

Present law allows a non-domiciliary party whose support obligation equals or exceeds fifty percent of the total child support obligation to claim federal and state tax dependency deductions.

Proposed law provides specific conditions in which a non-domiciliary party whose support obligation is between 50% to 65% of the total child support obligation may be entitled to claim federal and state tax dependency deductions after a contradictory hearing.

Proposed law provides factors which shall be considered by the court in determining whether the non-domiciliary party whose obligation is between 50% to 65% shall be entitled to the federal and state tax dependency deductions.

Proposed law provides a rebuttable presumption that a non-domiciliary parent's obligation that exceeds 65% of the total child support obligation shall claim the deductions.

(Amends R.S. 9:315.18(B))