

**SENATE SUMMARY OF HOUSE AMENDMENTS**

**SB 239**

**2021 Regular Session**

**Johns**

**KEYWORD AND SUMMARY AS RETURNED TO THE SENATE**

TAX/INCOME/PERSONAL. Modifies the federal income tax deduction for taxpayers impacted by 2020 hurricanes. (gov sig)

**SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL**

1. Makes technical correction.

**DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE**

SB 239 Engrossed

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Present law increases an individual income taxpayer's federal tax liability for purposes of the federal income tax deduction by the amount by which the taxpayer's federal income tax was reduced by claiming disaster losses attributable to Hurricanes Laura and Delta as an itemized deduction on the federal return.

Proposed law increases an individual income taxpayer's federal tax liability for purposes of the federal income tax deduction by the amount by which the taxpayer's federal income tax was reduced by using the increased federal standard deduction for disaster losses.

Proposed law adds losses associated with Hurricanes Delta or Zeta to the losses to which present law and proposed law apply.

Proposed law applies prospectively and retroactively.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:293(4)(e))

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