

2017 Regular Session

HOUSE BILL NO. 462

BY REPRESENTATIVE BROADWATER

TAX/INCOME TAX: Provides for the calculation of taxable individual income

1 AN ACT

2 To amend and reenact R.S. 47:91(A), relative to individual income tax; to provide for the  
3 computation of taxable individual income; to provide for applicability; and to  
4 provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:91(A) is hereby amended and reenacted to read as follows:

7 §91. Period for computation of taxable income

8 A. Computation of taxable income. Taxable income shall be computed on  
9 the basis of the taxpayer's taxable year without regard to the individual deduction for  
10 federal income taxes.

11 \* \* \*

12 Section 2. The provisions of this Act shall be applicable for all taxable periods  
13 beginning on and after January 1, 2018.

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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 462 Original

2017 Regular Session

Broadwater

**Abstract:** Provides for the calculation of taxable individual income.

Present law requires that taxable individual income is calculated on the basis of the taxpayer's taxable year.

Proposed law retains present law and further provides that the taxable individual income is calculated without regard to the individual deduction for federal income taxes.

Applicable for all taxable periods beginning on or after Jan. 1, 2018.

(Amends R.S. 47:91(A))