

2015 Regular Session

HOUSE BILL NO. 585

BY REPRESENTATIVE ANDERS

TAX/INCOME-INDIV/EXEMPT: Exempts income received by individuals from public retirement systems of other states from state income taxation

1 AN ACT

2 To enact R.S. 47:44.3, relative to individual income tax; to provide with respect to income  
3 from a public state retirement system received from other states; to provide for an  
4 effective date; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:44.3 is hereby enacted to read as follows:

7 §44.3. Benefits from a public state retirement system in the United States; exemption  
8 from taxation  
9 Benefits received by an individual from a public state retirement system  
10 received from any state in the United States shall be exempt from the state income  
11 tax.

12 Section 2. The provisions of this Act shall be effective for taxable years beginning  
13 on or after January 1, 2016.

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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 585 Original

2015 Regular Session

Anders

**Abstract:** Exempts income from public state retirement systems received from any state in the United States from state income taxation.

Proposed law provides for an exemption from the state income tax from income received by an individual from a public state retirement system of any state in the United States.

Effective Jan. 1, 2016, and shall be applicable for all tax years beginning on and after that date.

(Adds R.S. 47:44.3)