

2015 Regular Session

HOUSE BILL NO. 88

BY REPRESENTATIVE NORTON

TAX/INCOME TAX: Repeals the individual income tax deduction for excess federal itemized personal deductions

1 AN ACT

2 To amend and reenact R.S. 47:293(10) and to repeal R.S. 47:293(3) and (9)(a)(xi), relative  
3 to the individual income tax; to repeal the deduction for excess federal itemized  
4 personal deductions; to provide for effectiveness; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:293(10) is hereby amended and reenacted to read as follows:

7 §293. Definitions

8 The following definitions shall apply throughout this Part, unless the context  
9 requires otherwise:

10 \* \* \*

11 (10) "Tax table income", for nonresident individuals, means the amount of  
12 Louisiana income, as provided in this Part, allocated and apportioned under the  
13 provisions of R.S. 47:241 through 247, plus the total amount of the personal  
14 exemptions and deductions already included in the tax tables promulgated by the  
15 secretary under authority of R.S. 47:295, less the proportionate amount of the federal  
16 income tax liability, ~~excess federal itemized personal deductions~~, the temporary  
17 teacher deduction, the recreation volunteer and volunteer firefighter deduction, the  
18 construction code retrofitting deduction, any gratuitous grant, loan, or other benefit  
19 directly or indirectly provided to a taxpayer by a hurricane recovery entity if such  
20 benefit was included in federal adjusted gross income, the exclusion provided for in

1 R.S. 47:297.3 for S Bank shareholders, the deduction for expenses disallowed by  
 2 I.R.C. Section 280C, the deduction for net capital gains, and personal exemptions  
 3 and deductions provided for in R.S. 47:294. The proportionate amount is to be  
 4 determined by the ratio of Louisiana income to federal adjusted gross income. When  
 5 federal adjusted gross income is less than Louisiana income, the ratio shall be one  
 6 hundred percent.

7 \* \* \*

8 Section 2. R.S. 47:293(3) and (9)(a)(xi) are hereby repealed in their entirety.

9 Section 3. The provisions of this Act shall become effective for all taxable periods  
 10 beginning on or after January 1, 2015.

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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 88 Original

2015 Regular Session

Norton

**Abstract:** Repeals the individual income tax deduction for excess federal itemized personal deductions beginning Jan. 1, 2015.

Present law authorizes a deduction from individual income taxes for excess federal itemized personal deductions. Excess federal itemized personal deductions is defined to mean the amount by which the federal itemized personal deductions exceed the amount of federal standard deduction designated for the filing status used for the taxable period on the individual income tax return.

Proposed law repeals present law that allows taxpayers to deduct excess federal itemized personal deductions on their state individual income tax returns beginning Jan. 1, 2015.

Effective for all taxable periods beginning on or after Jan. 1, 2015.

(Amends R.S. 47:293(10); Repeals R.S. 47:293(3) and (9)(a)(xi))