

Regular Session, 2013

HOUSE STUDY REQUEST NO. 7

BY REPRESENTATIVE FOIL

TAX/INCOME TAX: Requests a study of the feasibility of authorizing an income tax deduction for taxpayers who employ certain qualified disabled individuals

1 A STUDY REQUEST

2 To the House Committee on Ways and Means to study the feasibility of authorizing an
3 income tax deduction for taxpayers who employ certain qualified disabled
4 individuals, and to report its findings to the House of Representatives prior to the
5 convening of the 2014 Regular Session of the Legislature.

6 WHEREAS, House Bill No. 268 of the 2013 Regular Session of the Legislature by
7 Representative Foil, relative to authorizing an income tax deduction for taxpayers who
8 employ certain qualified disabled individuals was prefiled on March 26, 2013, and was heard
9 in the Ways and Means Committee on May 13, 2013; and

10 WHEREAS, although House Bill No. 268 has generated much interest and support,
11 because of the estimated fiscal impact of the cost of implementing this tax deduction, House
12 Bill No. 268 was voluntarily deferred by Representative Foil; and

13 WHEREAS, because of the overall benefit to society and the overall benefit to the
14 welfare of employing individuals with severe, chronic disabilities attributable to an
15 intellectual or physical impairment that is manifested before the individual reaches the age
16 of twenty-two, the feasibility of the state providing for an income tax deduction for
17 taxpayers who employ these disabled individuals warrants further study; and

18 WHEREAS, because of the overall benefit to society and the overall benefit to the
19 welfare of employing individuals with service-connected disability rating of fifty percent or
20 more as designated by the United States Department of Veterans Affairs, the feasibility of

1 the state providing for an income tax deduction for taxpayers who employ these disabled
2 individuals warrants further study; and

3 THEREFORE, the House of Representatives of the Legislature of Louisiana requests
4 the House Committee on Ways and Means to study the feasibility of authorizing an income
5 tax deduction for taxpayers who employ certain qualified disabled individuals, and to report
6 its findings to the House of Representatives prior to the convening of the 2014 Regular
7 Session of the Legislature.

DIGEST

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Foil

HSR No. 7

Requests the House Ways and Means Committee to study the feasibility of authorizing an income tax deduction for taxpayers who employ certain qualified disabled individuals, and to report its findings prior to the 2014 R.S.