

SENATE BILL NO. 239

BY SENATOR JOHNS

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AN ACT

To amend and reenact R.S. 47:293(4)(e), relative to the definition of federal income tax liability for individual income taxpayers impacted by the 2020 hurricanes; to provide relief for taxpayers using the federal standard deduction; to include taxpayers affected by Hurricane Zeta; to clarify the applicability of the relief provided; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:293(4)(e) is hereby amended and reenacted to read as follows:

§293. Definitions

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

\* \* \*

(4) "Federal income tax liability", for the purpose of this Part, means the total amount of tax due to the United States for the taxable period on the individual income tax return required to be filed by any taxpayer, except that:

\* \* \*

(e) For taxable periods beginning after December 31, 2018, and before January 1, 2021, federal income tax liability shall be increased by the amount by which an individual's federal income tax due to the United States for the taxable period was decreased as a result of claiming **the increased federal standard deduction or** the federal itemized deduction for certain net disaster losses attributable to Hurricane Laura ~~or Hurricane Delta~~, **Hurricane Delta, or Hurricane Zeta.**

\* \* \*

Section 2. The provisions of this Act shall be given prospective and retroactive application.

1           Section 3. This Act shall become effective upon signature by the governor or, if not  
2 signed by the governor, upon expiration of the time for bills to become law without signature  
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
5 effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_