

2022 Regular Session

HOUSE BILL NO. 456

BY REPRESENTATIVE NELSON

LEGISLATORS: Allows eligible legislators to elect to receive per diem payments pursuant to an IRS-compliant accountable plan rather than as compensation

1 AN ACT

2 To amend and reenact R.S. 24:31, relative to legislative per diem payments; to allow certain
3 members of the legislature to receive per diem payments as non-taxable travel
4 allowances rather than compensation; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 24:31 is hereby amended and reenacted to read as follows:

7 §31. Compensation of members; per diem election

8 A. The compensation of the members of the legislature shall be equal to the
9 rate allowable for per diem deduction under ~~Section 26~~ 26 U.S.C. 162(h)(1)(B)(ii) ~~of~~
10 ~~Title 26 of the United States Code~~ for the location of the state capital during their
11 attendance on that body.

12 B.(1) If the domicile of a member of the legislature is more than fifty miles
13 from the state capitol, the member may elect to receive the per diem compensation
14 established pursuant to Subsection A of this Section as either compensation or as a
15 travel allowance pursuant to an accountable plan maintained in accordance with the
16 rules and regulations established in accordance with 26 U.S.C. 162(h) by the house
17 of the legislature to which the member is elected.

18 (2) Once an eligible member of the legislature has made his election
19 regarding receipt of per diem as compensation or allowance as provided in Paragraph

1 (1) of this Subsection, the election regarding per diem is irrevocable for the
2 remainder of that calendar year.

3 (3)(a) An eligible member-elect may make the per diem election as provided
4 in Paragraph (1) of this Subsection prior to taking the oath of office as a member,
5 and the election regarding per diem is irrevocable during the remainder of the first
6 calendar year of that member's service during the term of office to which he was
7 elected.

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)]

HB 456 Original

2022 Regular Session

Nelson

Abstract: Allows legislators whose domiciles are more than 50 miles from the state capitol to elect to receive per diem as a nontaxable allowance rather than as compensation.

Present law provides that the compensation of a member of the legislature shall be equal to the rate allowable for per diem deduction under the present law tax code provisions (26 U.S.C. 162(h)(1)(B)(ii)) for the location of the state capital during their attendance on that body.

Proposed law allows eligible members and members-elect (whose domiciles are more than 50 miles from the state capitol) to elect to receive the per diem compensation as either compensation or as a travel allowance pursuant to an accountable plan maintained in accordance with the rules and regulations established in accordance with the present law tax code provisions (26 U.S.C. 162(h)) by the house of the legislature to which the member is elected. Provides that the election is irrevocable for the calendar year.

(Amends R.S. 24:31)