The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, 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)]

DIGEST

SB 159 Original | 2025 Regular Session | Cathey

Present law authorizes an individual income tax exemption on 50% of the gross wages of each taxpayer who qualifies as a digital nomad not to exceed $150,000.

Proposed law retains present law.

Present law authorizes the exemption to apply to taxable years 2022, 2023, 2024, and 2025.

Proposed law expands the years to which the exemption may apply to include 2026 and 2027.

Present law prohibits the exemption for wages of digital nomads earned after December 31, 2025.

Proposed law extends the sunset of the exemption from wages earned after December 31, 2025, to wages earned after December 31, 2027.

Effective August 1, 2025.

(Amends R.S. 47:297.18(B)(2) and (I))