

2025 Regular Session

SENATE BILL NO. 240

BY SENATOR MIGUEZ

TAX/INCOME/PERSONAL. Provides for an additional standard deduction for taxpayers sixty-five years of age and older. (1/1/26)

1 AN ACT

2 To enact R.S. 47:294(C), relative to the standard deduction for purposes of personal income
3 taxes; to provide for an additional standard deduction for a person sixty-five years
4 of age or older; to provide for applicability; to provide for an effective date; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:294(C) is hereby enacted to read as follows:

8 §294. Standard deduction

9 * * *

10 **C. For tax years beginning on or after January 1, 2026, a person**
11 **sixty-five years of age or older shall be entitled to an additional standard**
12 **deduction equal to the amount applicable for a single individual in Subsection**
13 **A of this Section.**

14 Section 2. The provisions of this Act shall be applicable to taxable periods beginning
15 on or after January 1, 2026.

16 Section 3. This Act shall become effective January 1, 2026.

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 240 Original 2025 Regular Session Miguez

Present law authorizes a standard deduction for taxpayers when determining a taxpayer's income tax liability, the amount of which is dependent on the filing status of the taxpayer claiming the deduction. Present law provides that the amount of the standard deduction for single filers is \$12,500; however beginning Jan. 1, 2026, the amount of the standard deduction shall be adjusted annually by the percentage increase in the Consumer Price Index United States city average for all urban consumers (CPI-U), as reported by the U.S. Dept. of Labor, Bureau of Labor Statistics.

Proposed law retains present law.

Proposed law authorizes an additional standard deduction for each person 65 years of age or older equal to the amount of standard deduction applicable for single individuals as provided for in present law.

Applicable to taxable periods beginning on or after January 1, 2026.

Effective January 1, 2026.

(Adds R.S. 47:294(C))