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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

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DIGEST

SB 7 Engrossed

2016 Second Extraordinary Session

Morrell

Present law provides for a state earned income tax credit that is 3.5% of the federal earned income tax credit.

Proposed law increases the state earned income tax credit that is 5% of the federal earned income tax credit.

Effective for tax periods beginning on and after January 1, 2016.

(Amends R.S. 47:297.8(A))