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HOUSE FLOOR AMENDMENTS

2017 Regular Session

Amendments proposed by Representative Ivey to Engrossed House Bill No. 359 by
Representative Ivey

1 AMENDMENT NO. 1

2 On page 1, line 2, after "(introductory paragraph)," delete the remainder of the line and at
3 the beginning of line 3, delete "and to repeal R.S. 47:294" and insert "294, 295(B), and
4 300.1"

5 AMENDMENT NO. 2

6 On page 1, line 8, after "restrictions;" delete the remainder of the line and delete line 9 in its
7 entirety and insert "to provide for"

8 AMENDMENT NO. 3

9 On page 2, at the beginning of line 17, before "percent" delete "Three" and insert "Three and
10 one-half of one"

11 AMENDMENT NO. 4

12 On page 2, line 20, after "(introductory paragraph)," delete the remainder of the line and
13 insert "294, 295(B), and 300.1 are"

14 AMENDMENT NO. 5

15 On page 4, line 17, before "A" insert "(1)"

16 AMENDMENT NO. 6

17 On page 4, between lines 26 and 27, insert the following:

18 "(2) In addition to the deduction authorized in Paragraph (1) of this
19 Subsection, an additional deduction of one thousand dollars shall be allowed for each
20 dependent as allowed in determining federal income tax liability."

21 AMENDMENT NO. 7

22 On page 7, between lines 26 and 27, insert the following:

23 "§294. Filing status; personal ~~Personal~~ exemptions; and credit for dependents

24 ~~All personal exemptions and deductions for dependents allowed in~~
25 ~~determining federal income tax liability, including the extra exemption for the blind~~
26 ~~and aged, will be allowed in determining the tax liability in this Part.~~ Taxpayers are
27 required to use the same filing status and claim the same exemptions on their return
28 required to be filed under this Part as they used on their federal income tax return.
29 The amounts to be taken into consideration shall be as follows:

1 A. ~~A combined personal exemption and standard deduction in the following~~
2 ~~amounts:~~

- 3 ~~a. Single Individual — \$ 4500.00~~
- 4 ~~b. Married-Joint Return and a Qualified Surviving Spouse — \$ 9000.00~~
- 5 ~~c. Married-Separate — \$ 4500.00~~
- 6 ~~d. Head of Household — \$ 9000.00~~

7 B. ~~An additional deduction of one thousand dollars shall be allowed for each~~
8 ~~allowable exemption in excess of those required to qualify for the exemption~~
9 ~~allowable under R.S. 47:294(A).~~

10 A. Personal Exemption. An exemption of one thousand dollars shall be
11 allowed for the taxpayer who is blind or who has sustained the loss of one or more
12 limbs or who has an intellectual disability or who is deaf. As used in this Section,
13 the term "blind" shall mean and refer to a person who, after examination by a
14 licensed physician skilled in diseases of the eye or by a licensed optometrist, has
15 been determined to have not more than 20/200 central visual acuity in the better eye
16 with correcting lenses, or an equally disabling loss of the visual field as evidenced
17 by a limitation to the field of vision in the better eye to such a degree that its widest
18 diameter subtends an angle of no greater than twenty degrees. The term "deaf" shall
19 be defined as in Subsection B of this Section. Each person claiming an exemption
20 under the provisions of this Section shall be able to prove a claim by certificate of
21 a qualified physician or optometrist.

22 B. Deductions for dependents. (1) A deduction of one thousand dollars shall
23 be allowed for each dependent allowed, in determining federal income tax liability,
24 who is blind or deaf or who has sustained the loss of one or more limbs or who has
25 an intellectual disability. For purposes of this Section, the word "deaf" shall mean
26 and refer to persons whose hearing is so impaired that it is insufficient for use in an
27 occupation or activity for which hearing is essential. The term "blind" shall be
28 defined as in Subsection A of this Section. The taxpayer claiming the deduction
29 authorized in this Subsection shall be able to prove a claim by certificate of a
30 qualified physician or optometrist issued for each dependent for which a deduction
31 is claimed.

32 (2) In addition to the deduction authorized in Paragraph (1) of this
33 Subsection, an additional deduction of one thousand dollars shall be allowed for each
34 dependent as allowed in determining federal income tax liability.

35 C. Limitation on portion of deduction allowable. There shall be allowed only
36 that portion of the deductions set forth in this Section which the net income of the
37 individual taxable under this Chapter bears to the total net income of the individual."

38 AMENDMENT NO. 8

39 On page 8, delete lines 11 through 17 in their entirety and at the beginning of line 18, delete
40 "Section 5." and insert the following:

41 "§300.1. Tax imposed

42 There is imposed an income tax for each taxable year upon the Louisiana
43 taxable income of every estate or trust, whether resident or nonresident. The tax to
44 be assessed, levied, collected, and paid upon the Louisiana taxable income of an
45 estate or trust shall be computed at the following rates:

46 (1) ~~Two percent on the first ten thousand dollars~~ No tax shall be assessed on
47 the first twelve thousand five hundred dollars of Louisiana taxable income.

48 (2) ~~Four percent on the next forty thousand dollars of Louisiana taxable~~
49 ~~income.~~

1 (3) ~~Six percent on Louisiana taxable income in excess of fifty thousand~~
 2 ~~dollars.~~ Four percent on Louisiana taxable income in excess of twelve thousand five
 3 hundred dollars.

4 * * *
 5 Section 4."

6 AMENDMENT NO. 9

7 On page 8, delete lines 20 through 28 in their entirety and on page 9, delete lines 1 and 2 in
 8 their entirety and insert the following:

9 Section 5.(A) Section 2 of this Act shall become effective if the proposed
 10 amendment of Article VII of the Constitution of Louisiana contained in the Act which
 11 originated as House Bill No. 356 of this 2017 Regular Session of the Legislature is adopted
 12 at a statewide election and becomes effective.

13 (B) Section 1 of this Act shall become effective if the proposed amendment of
 14 Article VII of the Constitution of Louisiana contained in the Act which originated as House
 15 Bill No. 356 of this 2017 Regular Session of the Legislature is not adopted at a statewide
 16 election and does not become effective.

17 Section 6. Except as provided in Section 5 of this Act, the provisions of this Act
 18 shall become effective on January 1, 2018, but only if the Acts which originated as House
 19 Bill Nos. 119 and 360 of this 2017 Regular Session of the Legislature are enacted and if
 20 vetoed by the governor are subsequently approved by the legislature."

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.