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

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DIGEST

SB 10 Engrossed

2018 Second Extraordinary Session

Morrell

Present law provides for a credit against the tax imposed on individuals in an amount equal to 3.5% of the federal earned income tax credit for which the individual is eligible for the taxable year.

Proposed law increases the credit from 3.5% to 5%.

Applicable to tax years beginning before or after January 1, 2018.

Effective upon signature of the governor or lapse of time for gubernatorial action.

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