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## DIGEST

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HB 210 Engrossed

2020 Regular Session

Mike Johnson

**ABSTRACT:** Provides for a child support obligor's right to claim a child as a dependent for tax purposes, and provides for the schedule of basic child support obligations.

Present law provides that amounts set forth in the child support guideline schedule presume that the custodial or domiciliary party has the right to claim the federal and state tax dependency deductions and any earned income credit. Proposed law instead establishes a presumption that the party has the right to claim the child as a dependent.

Present law provides that the child support order shall specify the years in which the party is entitled to claim a child as a dependent and require the domiciliary party to timely execute all forms required by the IRS authorizing a non-domiciliary party to claim the child as a dependent.

Proposed law retains present law and further requires that, for child support orders rendered or modified on or after Jan. 1, 2021, the order prohibit the non-domiciliary parent from claiming a dependent for any given tax year if he owes arrears for that dependent.

Present law provides a child support guideline schedule based on economic estimates of child-rearing expenditures as a portion of household consumption.

Proposed law retains present law but incorporates the most recent economic estimates of child-rearing expenditures as a portion of household consumption.

Present law provides monthly basic child support obligations for combined adjusted monthly gross incomes beginning with \$0 - \$900 as the minimum adjusted monthly gross income.

Proposed law amends the monthly basic child support obligations and utilizes \$0 - \$950 as the minimum adjusted monthly gross income.

Present law provides a ceiling of \$40,000 for combined adjusted monthly gross income when calculating the basic child support obligation. Proposed law retains present law.

Effective Jan. 1, 2021.

(Amends R.S. 9:315.18 and 315.19)