

RÉSUMÉ DIGEST

ACT 177 (HB 210)

2020 Regular Session

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

Existing 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.

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

New law provides an exception to new law that the non-domiciliary party shall be entitled to claim the child as a dependent if the court finds the domiciliary party is unemployed and did not or does not intend to file a tax return for the tax year in question, the obligor owes arrears, and the obligor's anticipated tax refund may be used to reduce the arrears.

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

New law incorporates the most recent economic estimates of child-rearing expenditures as a portion of household consumption.

Prior law provided monthly basic child support obligations for combined adjusted monthly gross incomes which began with \$0 - \$900 as the minimum adjusted monthly gross income.

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

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

Effective Jan. 1, 2021.

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