

ACT No. 26

2020 Second Extraordinary Session

HOUSE BILL NO. 89

BY REPRESENTATIVES JAMES AND THOMPSON AND SENATOR CARTER

1 AN ACT

2 To enact R.S. 47:293(4)(e), relative to individual income tax; to define federal income tax
3 liability for purposes of calculating individual income tax liability; to require certain
4 federal disaster losses to be included in the calculation of federal income tax liability;
5 to provide for applicability; to provide for an effective date; and to provide for
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:293(4)(e) is hereby enacted to read as follows:

9 §293. Definitions

10 The following definitions shall apply throughout this Part, unless the context
11 requires otherwise:

12 * * *

13 (4) "Federal income tax liability", for the purpose of this Part, means the
14 total amount of tax due to the United States for the taxable period on the individual
15 income tax return required to be filed by any taxpayer, except that:

16 * * *

17 (e) For taxable periods beginning after December 31, 2018, and before
18 January 1, 2021, federal income tax liability shall be increased by the amount by
19 which an individual's federal income tax due to the United States for the taxable
20 period was decreased as a result of claiming the federal itemized deduction for
21 certain net disaster losses attributable to Hurricane Laura or Hurricane Delta.

22 * * *

1 Section 2. The provisions of this Act shall be applicable for taxable periods
2 beginning after December 31, 2018, and before January 1, 2021.

3 Section 3. This Act shall become effective upon signature by the governor or, if not
4 signed by the governor, upon expiration of the time for bills to become law without signature
5 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
6 vetoed by the governor and subsequently approved by the legislature, this Act shall become
7 effective on the day following such approval.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____