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## DIGEST

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HB 207 Original

2021 Regular Session

Zeringue

**Abstract:** Requires state income tax rates and brackets to be provided for in law and eliminates the deductibility of federal income taxes paid when computing state income taxes.

Present constitution authorizes equal and uniform taxes to be levied on net individual and corporate income. Further authorizes the rates for these taxes to be graduated according to the amount of the taxpayer's net income; however, the state individual and joint income tax schedules of rates and brackets are prohibited from exceeding the rates and brackets as they existed on Jan. 1, 2003.

Present constitution authorizes federal income taxes paid to be allowed as a deductible item in computing state income taxes for the same period.

Proposed constitutional amendment changes present constitution by eliminating references to the maximum amount of the individual income tax rates and brackets and instead specifying that the rates and brackets of all income taxes shall be provided for in law. Additionally eliminates the deductibility of federal income taxes paid when computing state income tax liability.

Effective Jan. 1, 2023, and applicable to tax years beginning on or after Jan. 1, 2023.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Nov. 8, 2022.

(Amends Const. Art. VII, §4(A))