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**HOUSE COMMITTEE AMENDMENTS**

2021 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 376 by Representative Ivey

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1 AMENDMENT NO. 1

2 On page 1, line 2, after "R.S. 47:32(A)," and before "293(3)," delete "287.69," and insert  
3 "241,"

4 AMENDMENT NO. 2

5 On page 1, delete line 4 in its entirety and insert "47:79(B), 293(4) and (9)(a)(ii),"

6 AMENDMENT NO. 3

7 On page 1, line 5, after "297(A)," and before "and" insert "297.8,"

8 AMENDMENT NO. 4

9 On page 1, line 9, after "restrictions;" delete the remainder of the line in its entirety and at  
10 the beginning of line 10, delete "the amount of" and insert "to repeal"

11 AMENDMENT NO. 5

12 On page 1, line 12, after "calculating" and before "income" insert "individual"

13 AMENDMENT NO. 6

14 On page 1, line 14, after "trusts;" and before "to provide" insert "to repeal the earned income  
15 tax credit;"

16 AMENDMENT NO. 7

17 On page 1, line 18, after "R.S. 47:32(A)," and before "293(3)," delete "287.69," and insert  
18 "241,"

19 AMENDMENT NO. 8

20 On page 2, line 10, after "four" and before "percent" insert "and twenty-five hundredths"

21 AMENDMENT NO. 9

22 On page 2, delete lines 12 through 16 in their entirety and insert the following:

23        "§241. Net income subject to tax

24                The net income of a nonresident ~~individual or a~~ corporation subject to the tax  
25 imposed by this Chapter shall be the sum of the net allocable income earned within  
26 or derived from sources within this state, as defined in R.S. 47:243, and the net  
27 apportionable income derived from sources in this state, as defined in R.S. 47:244,  
28 less the amount of federal income taxes attributable to the net allocable income and  
29 net apportionable income derived from sources in this state. The amount of federal  
30 income taxes to be so deducted shall be that portion of the total federal income tax  
31 which is levied with respect to the particular income derived from sources in this  
32 state to be computed in accordance with rules and regulations of the collector of  
33 revenue. Proper adjustment shall be made for the actual tax rates applying to

1 different classes of income and for all differences in the computation of net income  
 2 for purposes of federal income taxation as compared to the computation of net  
 3 income under this Chapter. Where the allocation of the tax is to be based on a ratio  
 4 of the amount of net income of a particular class, both the numerator and the  
 5 denominator of the fraction used in determining the ratio shall be computed on the  
 6 basis that such net income is determined for federal income tax purposes."

7 AMENDMENT NO. 10

8 On page 2, delete lines 22 through 29 in their entirety and on page 3, delete lines 1 through  
 9 4 in their entirety and insert the following:

10 "(3) "Excess federal itemized personal deductions" for the purposes of this  
 11 Part, means the following percentages of the amount by which the federal itemized  
 12 personal deductions exceed the amount of federal standard deductions which is  
 13 designated for the filing status used for the taxable period on the individual income  
 14 tax return required to be filed:

15 (a) For tax years beginning during calendar year 2007, fifty-seven and one  
 16 half percent of ~~such~~ excess federal itemized personal deductions.

17 (b) For tax years beginning during calendar year 2008, sixty-five percent of  
 18 ~~such~~ excess federal itemized personal deductions.

19 (c) For ~~all~~ tax years beginning on ~~and~~ or after January 1, 2009, but before  
 20 January 1, 2022, one hundred percent of ~~such~~ excess federal itemized personal  
 21 deductions.

22 (d) For tax years beginning on or after January 1, 2022, no deduction of  
 23 excess federal itemized personal deductions shall be allowed on state individual  
 24 income tax returns."

25 AMENDMENT NO. 11

26 On page 3, delete line 25 in its entirety and insert "temporary"

27 AMENDMENT NO. 12

28 On page 6, line 23, after "four" and before "percent" insert "and twenty-five hundredths"

29 AMENDMENT NO. 13

30 On page 7, line 12, after "R.S. 47:79(B)," delete the remainder of the line in its entirety and  
 31 insert "293(4) and"

32 AMENDMENT NO. 14

33 On page 7, line 13, after "297(A)," and before "and" insert "297.8,"

34 AMENDMENT NO. 15

35 On page 7, line 18, after "No." and before "of this" delete "\_\_\_" and insert "369"