

RÉSUMÉ DIGEST

ACT 84 (HB 718)

2024 Regular Session

Carver

New law repeals the following prior law references to an inheritance tax (which tax was repealed by Act No. 822 of the 2008 Regular Session):

- (1) R.S. 6:314(E) (relative to trust deposits).
- (2) R.S. 9:1515(C) and (D) (relative to payment of a deceased person's last wages to surviving spouses or children).
- (3) R.S. 47:2437 (relative to payments of certain state taxes due from the estate of a decedent).

New law repeals certain prior law notification requirements relating to the previously repealed inheritance tax.

New law makes technical changes.

Effective August 1, 2024.

(Amends R.S. 6:314(E), R.S. 9:1515(C) and (D), and R.S. 47:2437)