
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Senate Legislative Services. The keyword, summary, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

SB 240 Original

DIGEST
2025 Regular Session

Miguez

Present law authorizes a standard deduction for taxpayers when determining a taxpayer's income tax liability, the amount of which is dependent on the filing status of the taxpayer claiming the deduction. Present law provides that the amount of the standard deduction for single filers is \$12,500; however beginning Jan. 1, 2026, the amount of the standard deduction shall be adjusted annually by the percentage increase in the Consumer Price Index United States city average for all urban consumers (CPI-U), as reported by the U.S. Dept. of Labor, Bureau of Labor Statistics.

Proposed law retains present law.

Proposed law authorizes an additional standard deduction for each person 65 years of age or older equal to the amount of standard deduction applicable for single individuals as provided for in present law.

Applicable to taxable periods beginning on or after January 1, 2026.

Effective January 1, 2026.

(Adds R.S. 47:294(C))