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DIGEST

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LaBruzzo

HB No. 79

**Abstract:** Provides an income tax credit for hotel expenses incurred by resident taxpayers displaced by Hurricane Katrina or Rita.

Proposed law provides that a resident taxpayer, who, as a direct result of Hurricanes Katrina and/or Rita, was displaced from his or her residence, paid rent for the occupancy of a room or rooms in a hotel and was not reimbursed in full for such payment, shall be allowed a credit equal to such unreimbursed payment against any income tax imposed.

Proposed law provides that if the amount of the credit allowed under this Section for any taxable year shall exceed the taxpayer's liability for such year, the excess shall be treated as an overpayment of tax to be credited or refunded; however, no interest shall be paid thereon.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:297.5)