

First Extraordinary Session, 2005

HOUSE BILL NO. 24

BY REPRESENTATIVES HAMMETT, SALTER, ALARIO, DORSEY, PINAC, ARNOLD, BALDONE, BRUNEAU, DARTEZ, FARRAR, FAUCHEUX, HEATON, HILL, KENNEY, MONTGOMERY, ODINET, ROBIDEAUX, SCALISE, SCHNEIDER, JANE SMITH, TOWNSEND, WHITE, ALEXANDER, ANSARDI, BADON, BARROW, BAYLOR, BEARD, BOWLER, BRUCE, BURNS, BURRELL, K. CARTER, R. CARTER, CAZAYOUX, CRANE, CRAVINS, CROWE, CURTIS, DANIEL, DEWITT, DOERGE, DOVE, DOWNS, DURAND, ERDEY, FANNIN, FRITH, GALLOT, GEYMANN, GLOVER, GRAY, GREENE, E. GUILLORY, M. GUILLORY, HARRIS, HEBERT, HONEY, HOPKINS, HUTTER, JACKSON, JEFFERSON, JOHNS, KATZ, KENNARD, KLECKLEY, LABRUZZO, LAFLEUR, LAFONTA, LAMBERT, LANCASTER, MARTINY, MCDONALD, MORRELL, MORRISH, PIERRE, PITRE, M. POWELL, T. POWELL, QUEZAIRE, RICHMOND, RITCHIE, SMILEY, GARY SMITH, JACK SMITH, JOHN SMITH, ST. GERMAIN, STRAIN, THOMPSON, TOOMY, TRAHAN, TUCKER, WADDELL, WALKER, WALSWORTH, WINSTON, WOOTON, AND WRIGHT AND SENATORS HEITMEIER, HINES, MOUNT, DARDENNE, NEVERS, AND QUINN

1 AN ACT

2 To amend and reenact R.S. 47:287.85(C)(2) and 293(3), relative to income tax of estates and
3 trusts, corporations, and individuals; to provide that the deduction from state income
4 taxes for federal income tax shall not be reduced by the amount of certain federal
5 disaster relief tax credits and deductions; to provide for an effective date; and to
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:287.85(C)(2) and 293(3) are hereby amended and reenacted to
9 read as follows:

10 §287.85. Federal income tax deduction

11 * * *

12 C.

13 * * *

1 Section 2. This Act shall be effective for all taxable periods beginning after
2 December 31, 2004.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____