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## DIGEST

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Robideaux

HB No. 656

**Abstract:** Repeals certain deductions, exemptions, and credits and other special tax treatment relative to individual income tax.

Present law imposes a tax on the net income of individuals. Further provides for various tax exemption, deductions, and credits from such tax.

Proposed law repeals present law.

Present law provides for the administration of tax collection including requirements for tax returns and electronic submission of tax returns.

Proposed law repeals the provisions as they apply to returns submitted by individuals for purposes of individual income tax.

Effective Jan. 1m, 2014 and shall become operative if and when House Bill Nos. \_\_\_\_ of this 2013 Regular Session are enacted and become effective.

(Amends R.S.47:22, 120.31(A)(1)(intro. para.), 181(B) and (C), and 1520(A)(1); Repeals R.S. 47:33 through 37, 41 through 89, 111 through 120.26, 120.32 through 120.171, 182 through 188, 201 through 220.3, 246, 247, 290 through 300.11, 287.732(B), and 1520.1)