

Regular Session, 2014

SENATE BILL NO. 267

BY SENATOR DORSEY-COLOMB

TAX/INCOME/PERSONAL. Defines "resident of the state" for the purpose of determining liability for individual income tax. (1/1/15)

1 AN ACT

2 To amend and reenact R.S. 47:31(1), relative to individual income tax; to define residency  
3 for the purpose of determining liability for individual income tax; and to provide for  
4 related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:31(1) is hereby amended and reenacted to read as follows:

7 §31. Individuals, corporations and trusts subject to tax

8 There shall be levied, collected, and paid for each taxable year a tax upon the  
9 net income of residents and nonresidents, estates, trusts and corporations, as  
10 hereinafter provided.

11 (1) Resident individuals. Every person residing within the state, or the  
12 personal representative in the event of death, shall pay a tax on net income from  
13 whatever source derived, except as hereinafter exempted.

14 Every natural person ~~domiciled in the state, and every other natural person~~  
15 ~~who maintains a permanent place of abode within the state or who spends in the~~  
16 ~~aggregate more than six months of the taxable year within the state, **who has a**~~  
17 **residence in the state** shall be deemed to be a resident of this state for the purpose

1 of determining liability for income taxes under this Chapter **for a taxable year,**  
 2 **unless the person meets all of the following criteria for such year:**

3 **(a) The person, or such person's spouse in the case of a joint return, has**  
 4 **a residence outside Louisiana supplied with the common utilities that residences**  
 5 **have.**

6 **(b) The person resided an aggregate number of days of the person's**  
 7 **taxable year outside Louisiana which exceeds one-half of three hundred and**  
 8 **sixty-five days. In the case of joint return filers, the days each spouse resided**  
 9 **outside Louisiana shall be combined to calculate the number of days spent**  
 10 **outside Louisiana.**

11 **(c) The person or persons are not registered to vote in Louisiana or have**  
 12 **discontinued voting in the state.**

13 **(d) The person or persons did not claim a homestead exemption on any**  
 14 **residence in Louisiana.**

15 \* \* \*

16 Section 2. The provisions of this Act shall apply to all taxable years beginning on and  
 17 after January 1, 2015.

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The original instrument and the following digest, which constitutes no part  
 of the legislative instrument, were prepared by Riley Boudreaux.

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#### DIGEST

Dorsey-Colomb (SB 267)

Present law requires resident individuals to pay a tax on net income "from whatever source derived". Deems as such a "resident of the state" any of the following:

- (1) Any natural person that is domiciled in the state.
- (2) Any natural person who maintains a permanent place of abode within the state.
- (3) Any natural person who spends in the aggregate more than six months of the taxable year within the state.

Proposed law changes the law to deem every natural person who has a residence in the state to be a "resident of the state" unless the person meets all of the following criteria:

- (1) The person or such person's spouse has a residence outside the state supplied with the common utilities that residences have and the person or persons receive most of their mail outside the state.

- (2) The person resided an aggregate number of days of the person's taxable year outside Louisiana which exceeds one-half of 365 days. In the case of joint return filers, the days each spouse resided outside Louisiana must be combined to calculate the number of days spent outside Louisiana.
- (3) The person or persons are not registered to vote in the state or have discontinued voting in the state.
- (4) The person or persons did not claim a homestead exemption on any residence in the state.

Effective January 1, 2015, and applicable to all taxable years beginning on and after January 1, 2015.

(Amends R.S. 47:31(1))