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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))