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DIGEST

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HB 4 Original

2016 First Extraordinary Session

Bacala

**Abstract:** For purposes of individual income tax, repeals the earned income tax credit.

Present law provides for a refundable individual income tax credit in an amount equal to 3.5% of the amount of the taxpayer's federal earned income tax credit authorized under Section 32 of the Internal Revenue Code.

Proposed law repeals present law.

Applicable for taxable years beginning on and after Jan. 1, 2016.

(Repeals R.S. 47:297.8)