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## DIGEST

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HB 462 Original

2017 Regular Session

Broadwater

**Abstract:** Provides for the calculation of taxable individual income.

Present law requires that taxable individual income is calculated on the basis of the taxpayer's taxable year.

Proposed law retains present law and further provides that the taxable individual income is calculated without regard to the individual deduction for federal income taxes.

Applicable for all taxable periods beginning on or after Jan. 1, 2018.

(Amends R.S. 47:91(A))