

SENATE COMMITTEE AMENDMENTS

2017 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 174 by Senator Morrell

1 AMENDMENT NO. 1

2 On page 1, line 2, delete "R.S. 47:293(9)(a)(i) and (10), and 287.738(G)" and insert "R.S.  
3 47:287.738(G), 293(9)(a)(i) and (10)"

4 AMENDMENT NO. 2

5 On page 1, line 7, delete "R.S. 47:293(9)(a)(i) and (10), and 287.738(G)" and insert "R.S.  
6 47:287.738(G), 293(9)(a)(i) and (10)"

7 AMENDMENT NO. 3

8 On page 1, delete lines 9 through 17, and on page 2, delete lines 1 through 22

9 AMENDMENT NO. 4

10 On page 2, line 27, change "**a federal or state agency or recovery authority,**" to "**a federal  
11 or state agency, a recovery authority, an instrumentality of the state,**"

12 AMENDMENT NO. 5

13 On page 2, after line 29, insert:

14 " \* \* \*  
15 §293. Definitions  
16 The following definitions shall apply throughout this Part, unless the context  
17 requires otherwise:

18 \* \* \*  
19 (9)(a) "Tax table income", for resident individuals, means adjusted gross  
20 income plus interest on obligations of a state or political subdivision thereof, other  
21 than Louisiana and its municipalities, title to which obligations vested with the  
22 resident individual on or subsequent to January 1, 1980, and less:

23 (i) Any gratuitous grant, loan, or other benefit directly or indirectly provided  
24 to a taxpayer by a hurricane recovery entity, **or federal or state agency or recovery  
25 authority** if such **disaster recovery** benefit was included in federal adjusted gross  
26 income.

27 \* \* \*  
28 (10) "Tax table income", for nonresident individuals, means the amount of  
29 Louisiana income, as provided in this Part, allocated and apportioned under the  
30 provisions of R.S. 47:241 through 247, plus the total amount of the personal  
31 exemptions and deductions already included in the tax tables promulgated by the  
32 secretary under authority of R.S. 47:295, less the proportionate amount of the federal  
33 income tax liability, excess federal itemized personal deductions, the temporary  
34 teacher deduction, the recreation volunteer and volunteer firefighter deduction, the  
35 construction code retrofitting deduction, any gratuitous grant, loan, or other benefit  
36 directly or indirectly provided to a taxpayer by a hurricane recovery entity, **or  
37 federal or state agency or recovery authority** if such **disaster recovery** benefit  
38 was included in federal adjusted gross income, the exclusion provided for in R.S.  
39 47:297.3 for S Bank shareholders, the deduction for expenses disallowed by I.R.C.  
40 Section 280C, the deduction for net capital gains, and personal exemptions and  
41 deductions provided for in R.S. 47:294. The proportionate amount is to be  
42 determined by the ratio of Louisiana income to federal adjusted gross income. When  
43 federal adjusted gross income is less than Louisiana income, the ratio shall be one  
44 hundred percent.

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\* \* \*"