SLS 17RS-405

ORIGINAL

2017 Regular Session

SENATE BILL NO. 253

BY SENATOR RISER

TAX/TAXATION. Provides an individual income tax credit for certain medical expenses paid by certain state employees. (1/1/18)

1	AN ACT
2	To enact R.S. 47:297.14, relative to individual income tax; to provide for a credit against
3	state income taxes for certain medical expenses paid by certain state employees; and
4	to provide for related matters.
5	Be it enacted by the Legislature of Louisiana:
6	Section 1. R.S. 47:297.14 is hereby enacted to read as follows:
7	§297.14. Credit for certain medical expenses paid by certain state employees
8	A. There shall be a credit against the tax imposed by this Chapter for
9	state employees described in Subsection B of this Section in an amount equal to
10	the expenses paid during the taxable year, not compensated for by insurance or
11	otherwise, for medical care of the taxpayer, his spouse, or a dependent, that are
12	solely attributable to the differences between the health insurance premiums,
13	deductibles, and co-pays provided for under the state employee's private health
14	insurance plan and under the state employee's last former benefit option under
15	the Office of Group Benefits.
16	B. The only state employees that shall be eligible for a credit under this
17	Section are state employees who were enrolled in a health insurance plan

Page 1 of 2 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

1	through the Office of Group Benefits immediately before voluntarily leaving the
2	Office of Group Benefits plan and enrolling in their spouse's health insurance
3	<u>plan.</u>
4	C. For purposes of this Section, "medical expenses" shall have the same
5	meaning as under Section 213 of the Internal Revenue Code.
6	Section 2. This Act shall become effective January 1, 2018.

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

	DIGEST	
SB 253 Original	2017 Regular Session	Riser

<u>Proposed law</u> provides a credit against individual income taxes for state employees in an amount equal to the expenses paid during the taxable year, not compensated for by insurance or otherwise, for medical care of the taxpayer, his spouse, or a dependent, that are solely attributable to the differences between the health insurance premiums, deductibles, and co-pays under the state employee's private health insurance plan and the state employee's last former benefit option under the Office of Group Benefits (OGB).

<u>Proposed law</u> applies only to state employees who were enrolled in a health insurance plan through OGB immediately before voluntarily leaving the OGB plan and enrolling in their spouse's health insurance plan.

Effective January 1, 2018.

(Adds 47:297.14)