

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**

