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)