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

## DIGEST 2018 First Extraordinary Session

Morrell

<u>Present law</u> provides for limitations to the individual income tax credit for taxes paid to another state and sunsets the limitations on June 30, 2018.

<u>Proposed law</u> repeals the sunset date and makes the limitations permanent.

SB 1 Original

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends Section 4 of Act 109 of 2015 R.S.; repeals Section 2 of Act 109 of 2015 R.S.)