

2019 Regular Session

HOUSE BILL NO. 530

BY REPRESENTATIVE HODGES

TAX CREDITS: Requires certain taxpayers claiming the earned income tax credit to provide the Dept. of Revenue with certain information regarding residency of dependents

1 AN ACT

2 To enact R.S. 47:297.8(A)(3), (C), and (D), relative to individual income tax; to provide
3 with respect to the earned income tax credit; to establish additional eligibility
4 requirements for the tax credit; to require qualifying children and dependents to meet
5 certain residency requirements; to provide for recapture of the credit; to authorize the
6 promulgation of certain rules and regulations; to provide for applicability; to provide
7 for effectiveness; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:297.8(A)(3), (C), and (D) are hereby enacted to read as follows:

10 §297.8. Earned income tax credit

11 A.

12 * * *

13 (3) No credit shall be allowed under this Section unless the taxpayer signs
14 a statement on the tax return that the qualifying child or other dependent for which
15 the credit is claimed meets all of the following requirements:

16 (a) The qualifying child or other dependent is physically present in the
17 United States at the time the tax return for the taxable year is filed.

dependent for which the credit is claimed is physically present in the U.S. at the time the income tax return is filed, for at least 180 days of the taxable year, or if born in the taxable year, the child or other dependent was physically present in the U.S. for 50% of the taxable year or 180 calendar days, whichever is less.

Proposed law authorizes the Dept. of Revenue to recapture the credit if the credit is obtained in violation of the provisions of proposed law. Further authorizes the Dept. of Revenue to promulgate rules and regulations necessary to implement the provisions of proposed law.

Effective Jan 1, 2020, and applicable to all tax periods beginning on or after Jan. 1, 2020.

(Adds R.S. 47:297.8(A)(3), (C), and (D))