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## DIGEST

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HB 530 Original

2019 Regular Session

Hodges

**Abstract:** Requires taxpayers who claim the earned income tax credit to affirm to the Dept. of Revenue that any claimed qualifying child or other dependent meets certain residency requirements.

Present law authorizes a state individual income tax credit for 5% of the amount of the taxpayer's federal earned income tax credit through Dec. 31, 2025.

Proposed law retains present law and adds a requirement that a taxpayer applying for the credit to sign a statement on the tax return indicating that any qualifying child or other 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))