

RÉSUMÉ DIGEST

ACT 202 (SB 235)

2019 Regular Session

Morrell

Prior law provided for the following tax credits:

- (1) Family responsibility tax credit, R.S. 46:449(D) and 47:297(F).
- (2) Employer credit for employment of previously unemployed, R.S. 47:6004.
- (3) Louisiana Basic Skills Training Tax Credit, R.S. 47:6009.

New law repeals these tax credits for all income tax periods beginning on or after Jan. 1, 2019, and corporation franchise tax periods beginning on or after Jan. 1, 2020.

Effective upon signature of the governor (June 11, 2019).

(Amends R.S. 46:449(D); repeals R.S. 46:449(E), R.S. 47:297(F), 6004, and 6009)