

2021 Regular Session

HOUSE BILL NO. 200

BY REPRESENTATIVES BACALA, AMEDEE, BISHOP, ROBBY CARTER, WILFORD CARTER, COUSSAN, COX, CREWS, DEVILLIER, EDMONDS, EMERSON, FARNUM, GAROFALO, HARRIS, HORTON, MCFARLAND, MOORE, CHARLES OWEN, PIERRE, THOMPSON, AND WHITE

TAX/INCOME TAX: Exempts military survivor benefit plan payments from state individual income tax

1 AN ACT

2 To enact R.S. 47:44.3, relative to individual income tax; to exempt certain survivor benefit  
3 plan payments from state income tax; to provide for an effective date; and to provide  
4 for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:44.3 is hereby enacted to read as follows:

7 §44.3. Exemption for military survivor benefit plan payments

8 Any payments made pursuant to a military survivor benefit plan authorized  
9 pursuant to the provisions of 10 U.S.C. 1447 through 1455 to the surviving spouse  
10 or other named beneficiary of the plan shall be exempt from state income tax.

11 Section 2. The provisions of this Act shall be applicable to tax periods beginning on  
12 or after January 1, 2021.

13 Section 3. This Act shall become effective upon signature by the governor or, if not  
14 signed by the governor, upon expiration of the time for bills to become law without signature  
15 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
16 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
17 effective on the day following such approval.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 200 Reengrossed

2021 Regular Session

Bacala

**Abstract:** Exempts payments made pursuant to a military survivor benefit plan from state income tax.

Proposed law exempts payments made pursuant to a military survivor benefit plan authorized pursuant to federal law to the surviving spouse or other named beneficiary of the plan from state income tax.

Proposed law applies to tax periods beginning on or after Jan. 1, 2021.

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

(Adds R.S. 47:44.3)

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

1. Add provisions specifying that proposed law applies to a plan authorized pursuant to federal law (10 U.S.C. 1447 through 1455).
2. Add provisions providing that proposed law applies to tax periods beginning on or after Jan. 1, 2021.
3. Make technical changes.