

SENATE FLOOR AMENDMENTS

2021 Regular Session

Amendments proposed by Senator Reese to Reengrossed House Bill No. 200 by Representative Bacala

1 AMENDMENT NO. 1

2 On page 1, line 2, change "enact R.S. 47:44.3" to "amend and reenact R.S. 47:293(10) and
3 to enact R.S. 47:293(9)(a)(xx) and 297.16"

4 AMENDMENT NO. 2

5 On page 1, line 6, change "R.S. 47:44.3 is" to "R.S. 47:293(10) is hereby amended and
6 reenacted and R.S. 47:293(9)(a)(xx) and 297.16 are"

7 AMENDMENT NO. 3

8 On page 1, between lines 6 and 7, insert:

9 §293. Definitions

10 The following definitions shall apply throughout this Part, unless the context
11 requires otherwise:

12 * * *

13 (9)(a) "Tax table income", for resident individuals, means adjusted gross
14 income plus interest on obligations of a state or political subdivision thereof, other
15 than Louisiana and its municipalities, title to which obligations vested with the
16 resident individual on or subsequent to January 1, 1980, and less:

17 * * *

18 (xx) The exemption for military survivor benefit plan payments pursuant to
19 R.S. 47:297.16.

20 * * *

21 (10) "Tax table income", for nonresident individuals, means the amount of
22 Louisiana income, as provided in this Part, allocated and apportioned under the
23 provisions of R.S. 47:241 through 247, plus the total amount of the personal
24 exemptions and deductions already included in the tax tables promulgated by the
25 secretary under authority of R.S. 47:295, less the proportionate amount of the federal
26 income tax liability, excess federal itemized personal deductions, the temporary
27 teacher deduction, the recreation volunteer and volunteer firefighter deduction, the
28 construction code retrofitting deduction, any gratuitous grant, loan, or other benefit
29 directly or indirectly provided to a taxpayer by a hurricane recovery entity if such
30 benefit was included in federal adjusted gross income, the exclusion provided for in
31 R.S. 47:297.3 for S Bank shareholders, the deduction for expenses disallowed by 26
32 U.S.C. 280C, salaries, wages or other compensation received for disaster or
33 emergency-related work rendered during a declared state disaster or emergency, the
34 deduction for net capital gains, the pass-through entity exclusion provided in R.S.
35 47:297.14, the exemption for military survivor benefit plan payments pursuant to
36 R.S. 47:297.16, and personal exemptions and deductions provided for in R.S. 47:294.
37 The proportionate amount is to be determined by the ratio of Louisiana income to
38 federal adjusted gross income. When federal adjusted gross income is less than
39 Louisiana income, the ratio shall be one hundred percent.

40 * * *"

41 AMENDMENT NO. 4

42 On page 1, line 7, change "44.3" to "297.16"