
SENATE COMMITTEE AMENDMENTS

2021 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 274 by Representative Bishop

1 AMENDMENT NO. 1**2** On page 1, delete lines 3 through 5, and insert:

3 "income taxation; to provide a maximum rate of individual income tax; to
4 provide with respect to the deductibility of federal income tax for purposes
5 of computing state income tax; to eliminate the mandatory deduction for
6 federal income taxes; to authorize the legislature to provide for a deduction
7 for federal income taxes by law; to provide for"

8 AMENDMENT NO. 2**9** On page 1, delete lines 15 through 19, and insert:

10 "However, the maximum state individual ~~and joint income tax schedule of~~
11 ~~rates and brackets shall never exceed the rates and brackets set forth in Title~~
12 ~~47 of the Louisiana Revised Statutes on January 1, 2003~~ income tax rate shall
13 not exceed four and three-quarters percent for tax years beginning after
14 December 31, 2021. Federal income taxes paid ~~shall~~ may be allowed as a
15 deductible item in computing state income taxes for the same period as
16 provided by law."

17 AMENDMENT NO. 3**18** On page 2, delete lines 1 through 3, and insert:

19 "Section 2. Be it further resolved that if approved by the electors that
20 this proposed amendment shall become effective on January 1, 2022, and
21 shall be applicable for tax years beginning on or after January 1, 2022."

22 AMENDMENT NO. 4**23** On page 2, lines 5 and 6, change "November 8, 2022" to "October 9, 2021"**24** AMENDMENT NO. 5**25** On page 2, delete lines 11 through 14, and insert:

26 "Do you support an amendment to lower the maximum allowable rate of
27 individual income tax and to authorize the legislature to provide by law for
28 a deduction for federal income taxes paid? (Effective January 1,
29 2022)(Amends Article VII, Section 4(A))"