

SENATE BILL NO. 46

BY SENATORS LAMBERT, BARROW, BERNARD, CATHEY, CLOUD, CONNICK, CORTEZ, FESI, FIELDS, FOIL, HARRIS, HENRY, HEWITT, JACKSON, JOHNS, LUNEAU, MCMATH, MILLIGAN, FRED MILLS, ROBERT MILLS, MORRIS, PEACOCK, POPE, SMITH, TALBOT, WARD, WHITE AND WOMACK

1 AN ACT

2 To amend and reenact R.S. 47:293(9)(e), relative to state individual income tax; to increase
3 the amount of the exclusion for certain income earned while on active duty with the
4 armed forces; to provide for effectiveness; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:293(9)(e) is hereby amended and reenacted to read as follows:

7 §293. Definitions

8 The following definitions shall apply throughout this Part, unless the context
9 requires otherwise:

10 * * *

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

15 * * *

16 (e) For tax years beginning after December 31, 2002, **and before January 1,**
17 **2022**, in the case of an individual who is on active duty as a member of the armed
18 forces of the United States, which full-time duty is or will be continuous and
19 uninterrupted for one hundred twenty consecutive days or more, total compensation
20 paid for services performed outside this state by the armed forces of the United
21 States of up to thirty thousand dollars shall be excluded from "tax table income" and
22 is hereby declared exempt from state income taxation. **For tax years beginning on**
23 **or after January 1, 2022, the exclusion shall be up to fifty thousand dollars.**

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Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____