

SENATE BILL NO. 159

BY SENATORS ALLAIN AND JOHNS AND REPRESENTATIVE BISHOP

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A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A) of the Constitution of Louisiana, relative to income tax; to provide a maximum rate of individual income tax; to provide with respect to the deductibility of federal income tax for purposes of computing state income tax; to eliminate the mandatory deduction for federal income taxes; and to specify an election for submission of the proposition to electors and provide a ballot proposition.

Section 1. Be it resolved by the Legislature of Louisiana, two-thirds of the members elected to each house concurring, that there shall be submitted to the electors of the state, for their approval or rejection in the manner provided by law, a proposal to amend Article VII, Section 4(A) of the Constitution of Louisiana, to read as follows:

§4. Income Tax; Severance Tax; Political Subdivisions

Section 4.(A) Income Tax. Equal and uniform taxes may be levied on net incomes, and these taxes may be graduated according to the amount of net income. However, the maximum state individual ~~and joint income tax schedule of rates and brackets shall never exceed the rates and brackets set forth in Title 47 of the Louisiana Revised Statutes on January 1, 2003~~ **rate shall not exceed four and three-quarters percent for tax years beginning after December 31, 2021**. Federal income taxes paid ~~shall~~ **may** be allowed as a deductible item in computing state income taxes for the same period **as provided by law**.

Section 2. Be it further resolved that this proposed amendment shall be submitted to the electors of the state of Louisiana at the statewide election to be held on October 9, 2021.

1           Section 3. Be it further resolved that on the official ballot to be used at said election  
2 there shall be printed a proposition, upon which the electors of the state shall be permitted  
3 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
4 follows:

5                   Do you support an amendment to lower the maximum allowable rate of  
6 individual income tax and to authorize the legislature to provide by law for  
7 a deduction for federal income taxes paid?

8                   (Amends Article VII, Section 4(A))

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES