

# ACT No. 185

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 AND SENATOR LAMBERT

1 AN ACT

2 To amend and reenact R.S. 47:293(10) and to enact R.S. 47:293(9)(a)(xx) and 297.16,  
3 relative to individual income tax; to exempt certain survivor benefit plan payments  
4 from state income tax; to provide for an effective date; and to provide for related  
5 matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:293(10) is hereby amended and reenacted and R.S.  
8 47:293(9)(a)(xx) and 297.16 are hereby enacted to read as follows:

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 \* \* \*

1                   (10) "Tax table income", for nonresident individuals, means the amount of  
2                   Louisiana income, as provided in this Part, allocated and apportioned under the  
3                   provisions of R.S. 47:241 through 247, plus the total amount of the personal  
4                   exemptions and deductions already included in the tax tables promulgated by the  
5                   secretary under authority of R.S. 47:295, less the proportionate amount of the federal  
6                   income tax liability, excess federal itemized personal deductions, the temporary  
7                   teacher deduction, the recreation volunteer and volunteer firefighter deduction, the  
8                   construction code retrofitting deduction, any gratuitous grant, loan, or other benefit  
9                   directly or indirectly provided to a taxpayer by a hurricane recovery entity if such  
10                  benefit was included in federal adjusted gross income, the exclusion provided for in  
11                  R.S. 47:297.3 for S Bank shareholders, the deduction for expenses disallowed by 26  
12                  U.S.C. 280C, salaries, wages or other compensation received for disaster or  
13                  emergency-related work rendered during a declared state disaster or emergency, the  
14                  deduction for net capital gains, the pass-through entity exclusion provided in R.S.  
15                  47:297.14, the exemption for military survivor benefit plan payments pursuant to  
16                  R.S. 47:297.16, and personal exemptions and deductions provided for in R.S. 47:294.  
17                  The proportionate amount is to be determined by the ratio of Louisiana income to  
18                  federal adjusted gross income. When federal adjusted gross income is less than  
19                  Louisiana income, the ratio shall be one hundred percent.

\* \* \*

§297.16. Exemption for military survivor benefit plan payments

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

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

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

---

SPEAKER OF THE HOUSE OF REPRESENTATIVES

---

PRESIDENT OF THE SENATE

---

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_