

---

## DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

HB 456 Original

2022 Regular Session

Nelson

**Abstract:** Allows legislators whose domiciles are more than 50 miles from the state capitol to elect to receive per diem as a nontaxable allowance rather than as compensation.

Present law provides that the compensation of a member of the legislature shall be equal to the rate allowable for per diem deduction under the present law tax code provisions (26 U.S.C. 162(h)(1)(B)(ii)) for the location of the state capital during their attendance on that body.

Proposed law allows eligible members and members-elect (whose domiciles are more than 50 miles from the state capitol) to elect to receive the per diem compensation as either compensation or as a travel allowance pursuant to an accountable plan maintained in accordance with the rules and regulations established in accordance with the present law tax code provisions (26 U.S.C. 162(h)) by the house of the legislature to which the member is elected. Provides that the election is irrevocable for the calendar year.

(Amends R.S. 24:31)