

RÉSUMÉ DIGEST

ACT 730 (HB 456)

2022 Regular Session

Nelson

Existing law provides that the compensation of a member of the legislature shall be equal to the rate allowable for per diem deduction under the existing law federal 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.

New law allows members and members-elect whose domiciles are more than 50 miles from the state capitol to elect to receive the per diem compensation established in existing law 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 existing law federal tax code provisions (26 U.S.C. 162(h)). Provides that the election is irrevocable for the calendar year.

Effective August 1, 2022.

(Amends R.S. 24:31)