

SENATE BILL NO. 230

BY SENATORS ALLAIN AND SMITH

1 AN ACT

2 To enact R.S. 47:293.1, relative to the definition of federal income tax liability for  
3 individual income taxpayers; to provide relief for taxpayers using the federal  
4 standard deduction; to include taxpayers affected by Hurricane Ida; to clarify the  
5 applicability of the relief provided; to provide for effectiveness; and to provide for  
6 related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:293.1 is hereby enacted to read as follows:

9 **§293.1. Deduction for federal income tax for Hurricane Ida**

10 **For taxable periods beginning on January 1, 2020, through December 31,**  
11 **2021, federal income tax liability shall be increased by the amount by which an**  
12 **individual's federal income tax due to the United States for the taxable period**  
13 **was decreased as a result of claiming the increased federal standard deduction**  
14 **or the federal itemized deduction for certain net disaster losses attributable to**  
15 **Hurricane Ida.**

16 Section 2. The provisions of this Act shall be given prospective and  
17 retroactive application.

18 Section 3. This Act shall become effective upon signature by the governor or, if not  
19 signed by the governor, upon expiration of the time for bills to become law without signature  
20 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
2 effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

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