

2025 Regular Session

HOUSE BILL NO. 168

BY REPRESENTATIVE YOUNG

TAX/INCOME TAX: Authorizes income tax deductions for income earned by an intercollegiate athlete and compensation paid by a taxpayer for use of an intercollegiate athlete's name, image, or likeness

1 AN ACT

2 To amend and reenact R.S. 47:293(10) and to enact R.S. 47:287.71(B)(10), 287.748,  
3 293(9)(a)(ii), and 297.6, relative to income tax; to authorize an individual income tax  
4 deduction for compensation earned by certain athletes; to authorize a corporation  
5 income tax deduction for compensation paid to certain athletes; to provide for  
6 definitions; to provide for the amount of the deduction; to provide for requirements  
7 and limitations; to authorize the promulgation of rules and regulations; to provide for  
8 applicability; to provide for an effective date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:293(10) is hereby amended and reenacted and R.S.  
11 47:287.71(B)(10), 287.748, 293(9)(a)(ii), and 297.6 are hereby enacted to read as follows:

12 §287.71. Modifications to federal gross income

13 \* \* \*

14 B. There shall be subtracted from gross income determined under federal  
15 law, unless already excluded therefrom, the following items:

16 \* \* \*

17 (10) Amounts eligible for the deduction provided for in R.S. 47:287.748 paid  
18 to an intercollegiate athlete for use of the athlete's name, image, or likeness.

19 \* \* \*



1 §293. Definitions

2 The following definitions shall apply throughout this Part, unless the context  
3 requires otherwise:

4 \* \* \*

5 (9)(a) "Tax table income", for resident individuals, means adjusted gross  
6 income plus interest on obligations of a state or political subdivision thereof, other  
7 than Louisiana and its municipalities, title to which obligations vested with the  
8 resident individual on or subsequent to January 1, 1980, and less:

9 \* \* \*

10 (ii) The deduction for compensation earned by an intercollegiate athlete for  
11 use of the athlete's name, image, or likeness provided for in R.S. 47:297.6.

12 \* \* \*

13 (10) "Tax table income", for nonresident individuals, means the amount of  
14 Louisiana income, as provided in this Part, allocated and apportioned under the  
15 provisions of R.S. 47:241 through 247, less the proportionate amount of excess  
16 federal itemized personal deductions; the temporary teacher deduction; the recreation  
17 volunteer and volunteer firefighter deduction; the construction code retrofitting  
18 deduction; any gratuitous grant, loan, or other benefit directly or indirectly provided  
19 to a taxpayer by a hurricane recovery entity if such benefit was included in federal  
20 adjusted gross income; any gratuitous grant, loan, rebate, tax credit, advance refund,  
21 or other qualified disaster relief benefit directly or indirectly provided to a taxpayer  
22 by the state or federal government as a COVID-19 relief benefit as defined in R.S.  
23 47:297.16 if the benefit was included in the taxpayer's federal adjusted gross income;  
24 the exclusion provided for in R.S. 47:297.3 for S Bank shareholders; salaries, wages,  
25 or other compensation received for disaster or emergency-related work rendered  
26 during a declared state disaster or emergency; wages of nonresident individuals who  
27 are eligible for the mobile workforce exemption pursuant to R.S. 47:248; the  
28 pass-through entity exclusion provided in R.S. 47:297.14; the exemption for military  
29 survivor benefit plan payments pursuant to R.S. 47:297.17; the bonus depreciation



1           D. The secretary of the Department of Revenue may promulgate rules and  
2           regulations in accordance with the Administrative Procedure Act as are necessary to  
3           implement the provisions of this Section.

4           Section 2. The provisions of this Act shall be applicable to compensation earned by  
5           or paid to an intercollegiate athlete while attending a postsecondary education institution on  
6           or after January 1, 2026.

7           Section 3. This Act shall become effective on January 1, 2026.

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 168 Original

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Young

**Abstract:** Authorizes an individual income tax deduction of up to \$12,500 earned by an intercollegiate athlete for use of the athlete's name, image, or likeness and a corporation income tax deduction of up to \$12,500 per athlete for compensation paid for use of an intercollegiate athlete's name, image, or likeness.

Proposed law authorizes an individual income tax deduction for compensation earned by an intercollegiate athlete while attending a postsecondary education institution for use of the athlete's name, image, or likeness. Proposed law limits the amount of the deduction to the actual amount of compensation earned by an intercollegiate athlete for use of the athlete's name, image, or likeness or \$12,500, whichever is less.

Proposed law authorizes a corporate income tax deduction for compensation a taxpayer pays to an intercollegiate athlete while the athlete is attending a postsecondary education institution for use of the athlete's name, image, or likeness. Proposed law limits the amount of the deduction to the actual amount of compensation paid by the taxpayer per intercollegiate athlete for use of the athlete's name, image, or likeness or \$12,500, whichever is less.

Proposed law defines an "intercollegiate athlete" as a student enrolled in a postsecondary education institution who participates in an athletic program. Further defines a "postsecondary education institution" as a La. public postsecondary education institution or nonpublic postsecondary education institution that receives or disburses any form of state financial assistance, including scholarships and grants.

Proposed law excludes compensation earned by an intercollegiate athlete or paid to an intercollegiate athlete for use of the athlete's name, image, or likeness to endorse tobacco, alcohol, illegal substances or activities, banned athletic substances, or any form of gambling or gaming, including sports wagering or for compensation paid or earned beyond the athlete's participation in an athletic program at a postsecondary education institution.

Proposed law authorizes the secretary of the Dept. of Revenue to promulgate rules in accordance with the Administrative Procedure Act to implement the provisions of proposed law.

Proposed law applies to compensation earned by or paid to an intercollegiate athlete while the athlete is attending a postsecondary education institution on or after Jan. 1, 2026.

Effective Jan. 1, 2026.

(Amends R.S. 47:293(10); Adds R.S. 47:287.71(B)(10), 287.748, 293(9)(a)(ii), and 297.6)