
DIGEST

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HB 166 Original

2025 Regular Session

McMakin

Abstract: Authorizes an individual income tax deduction for compensation earned by an intercollegiate athlete while attending a postsecondary education institution for the use of the 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. The amount of the deduction shall be equal to the actual amount of compensation earned by an intercollegiate athlete for use of the athlete's name, image, or likeness.

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 an intercollegiate athlete while attending a postsecondary education institution on or after Jan. 1, 2026.

Effective Jan. 1, 2026.

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