
DIGEST

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HB 168 Original

2025 Regular Session

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)