

2025 Regular Session

HOUSE BILL NO. 667

BY REPRESENTATIVE EMERSON

TAX/INCOME TAX: Authorizes an income tax deduction for taxpayers sixty-five years of age and older

1 AN ACT

2 To enact R.S. 47:293(9)(a)(xxvii) and 297.26, relative to income tax; to authorize an
3 individual income tax deduction for taxpayers sixty-five years of age and older; to
4 provide for the amount of the deduction; to provide for certain requirements and
5 limitations; to authorize the promulgation of rules and regulations; to provide for
6 applicability; to provide for an effective date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:293(9)(a)(xxvii) and 297.26 are hereby enacted to read as follows:

9 §293. Definitions

10 The following definitions shall apply throughout this Part, unless the context
11 requires otherwise:

12 * * *

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

17 * * *

18 (xxvii) The deduction for taxpayers sixty-five years of age and older as
19 provided for in R.S. 47:297.26.

20 * * *

1 §297.26. Tax deduction; persons sixty-five years of age and older

2 A. In addition to the standard deduction authorized pursuant to the
3 provisions of R.S. 47:294, each Louisiana resident sixty-five years of age and older
4 shall be allowed a deduction from tax table income for an amount equal to the
5 amount of standard deduction applicable for single individuals as provided for in
6 R.S. 47:294.

7 B. A taxpayer claiming the deduction authorized pursuant to the provisions
8 of this Section shall maintain all records necessary to verify his eligibility and if
9 requested, shall provide the records to the Department of Revenue when filing the
10 taxpayer's tax return.

11 C. The secretary of the Department of Revenue may promulgate rules in
12 accordance with the Administrative Procedure Act to implement the provisions of
13 this Section, including rules related to the submission of documentation when
14 claiming the deduction.

15 Section 2. The provisions of this Act shall be applicable to all taxable periods
16 beginning on or after January 1, 2027.

17 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 667 Original

2025 Regular Session

Emerson

Abstract: Authorizes an individual income tax deduction for La. taxpayers 65 years of age and older equal to the amount of the standard deduction for single individual filers (\$12,500).

Present law authorizes a standard deduction for resident taxpayers when determining a taxpayer's tax liability, the amount of which is dependent on the filing status of the taxpayer claiming the deduction. Present law provides that the amount of the standard deduction for single filers is \$12,500; however beginning Jan. 1, 2026, the amount of the standard deduction shall be adjusted annually by the percentage increase in the Consumer Price Index United States city average for all urban consumers (CPI-U), as reported by the U.S. Dept. of Labor, Bureau of Labor Statistics.

Proposed law retains present law.

Proposed law provides that in addition to the standard deduction, each La. resident 65 years of age and older shall be allowed an income tax deduction for an amount equal to the amount of the standard deduction applicable for single individual filers as provided for in present law.

Proposed law requires a taxpayer claiming the deduction to maintain all records necessary to verify his eligibility and if requested, to provide the records to the Dept. of Revenue (DOR) when filing the taxpayer's tax return.

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

Proposed law is applicable to all taxable periods beginning on or after Jan. 1, 2026.

Effective Jan. 1, 2026.

(Adds R.S. 47:293(9)(a)(xxvii) and 297.26)