

**HOUSE COMMITTEE AMENDMENTS**

2025 Regular Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 667 by Representative Emerson

AMENDMENT NO. 1

On page 1, at the beginning of line 2, after "To" delete the remainder of the line in its entirety and insert the following:

"amend and reenact R. S. 47:32(A) and to enact R.S. 47:293(9)(a)(xxvii) and 297.26, relative to income tax; to provide for the calculation of the state tax levied on individuals; to reduce the rate of the state income tax levied on individuals; to authorize an"

AMENDMENT NO. 2

On page 1, at the beginning of line 8, after "Section 1." and before "R.S. 47:293(9)(a)(xxvii)" insert "R. S. 47:32(A) is hereby amended and reenacted and"

AMENDMENT NO. 3

On page 1, between lines 8 and 9, insert the following:

"§32. Rates of tax

A.(1) On individuals. ~~The~~ For taxable periods beginning before January 1, 2027, the tax to be assessed, levied, collected, and paid upon the taxable income of an individual shall be computed at the rate of three percent on net income.

(2) For taxable periods beginning on or after January 1, 2027, the tax to be assessed, levied, collected, and paid upon the taxable income of an individual shall be computed at the rate of two and seventy-five one hundredths percent on net income.

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AMENDMENT NO. 4

On page 2, delete line 17 in its entirety and insert the following:

"Section 3. This Act shall take effect on January 1, 2027, and become operative if and when the proposed amendment of Article VII of the Constitution of Louisiana contained in the Act which originated as House Bill No. 472 of this 2025 Regular Session of the Legislature is adopted at a statewide election and becomes effective."