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## DIGEST

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HB 667 Engrossed

2025 Regular Session

Emerson

**Abstract:** Reduces the state individual income tax rate from 3% to 2.75% beginning Jan. 1, 2027, and 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 requires a state tax to be assessed, levied, collected, and paid upon the taxable income of an individual at the rate of 3% on net income.

Proposed law changes present law for taxable years beginning on or after Jan. 1, 2027, by reducing the flat rate of the state tax levied on net income of individuals from 3% to 2.75%.

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, 2027.

Effective Jan. 1, 2027, if and when the proposed amendment of Article VII of the Constitution of La. contained in the Act which originated as House Bill No. 472 of this 2025 R.S. of the Legislature is adopted at a statewide election and becomes effective.

(Amends R.S. 47:32(A); Adds R.S. 47:293(9)(a)(xxvii) and 297.26)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Add a reduction in the state tax levied on the net income of individuals beginning Jan. 1, 2027, from 3% to 2.75%.
2. Change the effective date of proposed law from Jan. 1, 2026 to Jan. 1, 2027, but only if the proposed amendment of Article VII of the Constitution of La. contained in the Act which originated as House Bill No. 472 of this 2025 R.S. of the Legislature is adopted at a statewide election and becomes effective.