

SENATE BILL NO. 52

BY SENATOR MCMATH AND REPRESENTATIVES ADAMS, AMEDEE, BAYHAM,
BOYD, CHASSION, DEVILLIER, LAFLEUR, MENA AND
WILLARD

1 AN ACT

2 To enact R.S. 22:1483.1(F) and R.S. 47:293(9)(a)(xxvii), relative to grants from the
3 Louisiana Fortify Homes Program; to provide an individual income tax exemption
4 for grants from the Louisiana Fortify Homes Program; to provide relative to the
5 definition of tax table income; to provide for applicability; to provide for an effective
6 date; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 22:1483.1(F) is hereby enacted to read as follows:

9 §1483.1. Louisiana Fortify Homes Program

10 * * *

11 **F. Grant amounts received on or after January 1, 2025, shall be exempt**
12 **from inclusion in the recipient's taxable income for purposes of state individual**
13 **income tax as provided in R.S. 47:293(9)(a)(xxvii).**

14 Section 2. R.S. 47:293(9)(a)(xxvii) is hereby enacted to read as follows:

15 §293. Definitions

16 The following definitions shall apply throughout this Part, unless the context
17 requires otherwise:

18 * * *

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

23 * * *

24 **(xxvii) Grant amounts received from the Louisiana Fortify Homes**
25 **Program pursuant to R.S. 22:1483.1 on or after January 1, 2025.**

26 * * *

1 Section 3. This Act shall become effective upon signature by the governor or, if not
2 signed by the governor, upon expiration of the time for bills to become law without signature
3 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
4 vetoed by the governor and subsequently approved by the legislature, this Act shall become
5 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____