
DIGEST

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HB No. 268

Abstract: Authorizes an income tax deduction for taxpayers who employ qualified disabled individuals.

Proposed law authorizes an income tax deduction for each taxpayer who provides continuous employment to a qualified disabled individual. A taxpayer is eligible to claim the deduction after employing a qualified disabled individual for four continuous months for no less than an average of 20 hours a week.

Proposed law defines a "qualified disabled individual" as either of the following:

- (1) A person with a severe, chronic disability attributable to an intellectual or physical impairment or combination of these impairments that is manifested before the age of 22 and is likely to continue indefinitely which results in substantial functional limitations. A qualified disabled individual shall include individuals who have been determined to be eligible for services through the Office for Citizens with Developmental Disabilities or the Louisiana Rehabilitation Services.
- (2) A person who has a service-connected disability rating of 50% or more as designated by the U. S. Dept. of Veterans Affairs.

Proposed law provides that the amount of the deduction is equal to 50% of the gross wages paid to a qualified disabled individual during the first four continuous months of employment and 30% of the gross wages paid to the individual during each subsequent continuous month of employment. Further provides that the taxpayer is entitled to the deduction for each qualified disabled individual he employs each taxable year.

Proposed law requires the taxpayer claiming this deduction to maintain all records necessary to verify that the employer and the qualified disabled individual for which the taxpayer is claiming the deduction meets all of the requirements as provided for in proposed law.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 47:297.13)