
DIGEST

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Thierry

HB No. 572

Abstract: Provides that the entire federal earned income tax credit, including any amount in excess of the tax liability of the debtor, is exempt from seizure, except for seizure by the Department of Revenue or for arrears in child support payments.

Present law exempts the federal earned income tax credit from seizure, except for seizure by the Department of Revenue or arrears in child support payments.

Proposed law provides that the entire federal earned income tax credit, including any amount in excess of the tax liability of the debtor, is exempt from seizure, except for seizure by the Department of Revenue or for arrears in child support payments.

(Amends R.S. 13:3881(A)(6))