

2015 Regular Session

HOUSE BILL NO. 282

BY REPRESENTATIVE LAMBERT

TAX/INCOME-INDIV/EXEMPT: Increases the amount of compensation excluded from tax table income for certain active duty members of the armed forces

1 AN ACT

2 To amend and reenact R.S. 47:293(9)(e), relative to individual income tax; to provide with  
3 respect to income excluded from tax table income for purposes of calculating state  
4 income taxes for resident individuals; to increase the amount of the exclusion for  
5 certain income earned while on active duty with the armed forces; to provide for  
6 effectiveness; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:293(9)(e) is hereby amended and reenacted to read as follows:

9 §293. Definitions

10 The following definitions shall apply throughout this Part, unless the context  
11 requires otherwise:

12 \* \* \*

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

17 \* \* \*

18 (e) For tax years beginning after December 31, 2002, in the case of an  
19 individual who is on active duty as a member of the armed forces of the United  
20 States, which full-time duty is or will be continuous and uninterrupted for one

1 hundred twenty consecutive days or more, total compensation paid for services  
2 performed outside this state by the armed forces of the United States of up to ~~thirty~~  
3 fifty thousand dollars shall be excluded from "tax table income" and is hereby  
4 declared exempt from state income taxation.

5 \* \* \*

6 Section 2. The provisions of this Act shall be effective on January 1, 2015, and shall  
7 be applicable to all tax years beginning on and after January 1, 2015.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 282 Original

2015 Regular Session

Lambert

**Abstract:** Increases the amount excluded from state individual income taxes from income earned by resident individuals while on active duty with the armed forces of the U.S. from \$30,000 to \$50,000.

Present law provides for a tax to be assessed, levied, collected, and paid upon the taxable income of resident and nonresident individuals. For purposes of calculating the tax, the term "tax table income", for resident individuals is defined to mean adjusted gross income less other specifically enumerated exemptions, deductions, and expenses.

Present law provides for an exclusion of up to \$30,000 from "tax table income" for compensation earned by an individual on active duty as a member of the armed forces of the U. S. for services performed outside this state. In order for the compensation to qualify for the exclusion, the services must be performed by the individual during continuous and uninterrupted full-time duty for 120 or more consecutive days.

Proposed law retains present law but increases the amount of the exclusion from \$30,000 to \$50,000.

Effective Jan. 1, 2015, and applicable for all tax years beginning on and after such date.

(Amends R.S. 47:293(9)(e))