
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

SCR 4 Original DIGEST Adley
2015 Regular Session

Suspends from July 1, 2015, through June 30, 2016, exclusions, exemptions, deductions, or credits against the corporation income tax and the corporation franchise tax except for:

- (1) Any exclusion or exemption based upon a type of organization or entity.
- (2) Those exclusions or exemptions which are required by federal law or the Constitution of the United States.

Applicable to corporation income taxes due for tax years beginning during calendar year 2015, and corporation franchise tax years ending during the period July 1, 2015, through June 30, 2016.