
SENATE COMMITTEE AMENDMENTS

2015 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Original Senate Bill No. 181 by Senator Adley

1 AMENDMENT NO. 1

2 On page 1, line 2, after "To" insert "amend and reenact R.S. 47:293(10) and to"

3 AMENDMENT NO. 2

4 On page 1, line 6, after "Section 1." insert:

5 "R.S. 47:293(10) is hereby amended and reenacted to read as follows:

6 §293. Definitions

7 The following definitions shall apply throughout this Part, unless the context
8 requires otherwise:

9 * * *

10 (10) "Tax table income", for nonresident individuals, means the amount of
11 Louisiana income, as provided in this Part, allocated and apportioned under the
12 provisions of R.S. 47:241 through 247, plus the total amount of the personal
13 exemptions and deductions already included in the tax tables promulgated by the
14 secretary under authority of R.S. 47:295, less the proportionate amount of the federal
15 income tax liability, excess federal itemized personal deductions, the temporary
16 teacher deduction, the recreation volunteer and volunteer firefighter deduction, the
17 construction code retrofitting deduction, any gratuitous grant, loan, or other benefit
18 directly or indirectly provided to a taxpayer by a hurricane recovery entity if such
19 benefit was included in federal adjusted gross income, the exclusion provided for in
20 R.S. 47:297.3 for S Bank shareholders, the deduction for expenses disallowed by
21 I.R.C. Section 280C, ~~the deduction for net capital gains~~, and personal exemptions
22 and deductions provided for in R.S. 47:294. The proportionate amount is to be
23 determined by the ratio of Louisiana income to federal adjusted gross income. When
24 federal adjusted gross income is less than Louisiana income, the ratio shall be one
25 hundred percent.

26 * * *

27 Section 2."

28 AMENDMENT NO. 3

29 On page 1, line 7, change "Section 2." to "Section 3."

30 AMENDMENT NO. 4

31 On page 1, line 9, change "Section 3." to "Section 4."