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## DIGEST

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HB 95 Original

2016 First Extraordinary Session

Leger

**Abstract:** Repeals the deductibility of federal income taxes paid for purposes of calculating individual and corporate income taxes.

Present constitution and present law authorize a state deduction for federal income taxes paid for purposes of computing income taxes for the same period.

Proposed law repeals the state deduction for federal income taxes paid.

Applicable for all taxable periods beginning on or after Jan. 1, 2017.

Effective if and when House Bill No. 31 of the 1st E.S. of 2016 is enacted and becomes effective.

(Amends R.S. 47:241, 287.69, 293(10), 300.6(A), and 300.7(A); Repeals R.S. 47:55(5), 287.79, 287.83, 287.85, 287.442(B)(1), 293(4) and (9)(a)(ii), 296.1(B)(3)(c), and 298)