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**HOUSE COMMITTEE AMENDMENTS**

2018 First Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 8 by Representative Leger

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1 AMENDMENT NO. 12 On page 2, line 4, after "January 1, 2018," delete the remainder of the line and delete line 5  
3 in its entirety and insert the following:4 the greater of either:5 (I) Fifty percent of such excess federal itemized personal deductions; or6 (ii) One hundred percent of qualified residence interest on a Louisiana  
7 residence and charitable contributions used by the taxpayer in the calculation of  
8 federal taxable income which exceed the amount of the federal standard deduction  
9 which is designated for the filing status used for the taxable period on the individual  
10 income tax return to be filed. For purposes of this Part, "qualified residence interest"  
11 has the meaning given to the term in Section 163(h)(3) of the Internal Revenue Code  
12 and is subject to all applicable federal limitations. Furthermore, for purposes of this  
13 Part, the term "charitable contribution" has the meaning given to the term in Section  
14 170 of the Internal Revenue Code and is subject to all applicable limitations."