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DIGEST

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HB 17 Original

2016 First Extraordinary Session

Broadwater

**Abstract:** Reduces the amount of the individual income tax deduction for excess federal itemized personal deductions from 100% to 50% for tax years beginning in 2016.

Present law authorizes a deduction from individual income taxes for excess federal itemized personal deductions. Excess federal itemized personal deductions is defined to mean 100% of the amount by which the federal itemized personal deductions exceed the amount of federal standard deduction designated for the filing status used for the taxable period on the individual income tax return.

Proposed law reduces the amount of the deduction from 100% to 50% in tax years beginning on and after Jan. 1, 2016.

Applicable for all taxable periods beginning on or after Jan. 1, 2016.

(Amends R.S. 47:293(3))