

Regular Session, 2013

HOUSE BILL NO. 263

BY REPRESENTATIVE HOFFMANN

TAX/INCOME TAX: Provides relative to an income tax deduction for donations to food banks

1 AN ACT

2 To enact R.S. 47:297.13, relative to income tax for individuals; to provide for a deduction  
3 from state income taxes for donations of food to food banks by individuals; and to  
4 provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:297.13 is hereby enacted to read as follows:

7 §297.13. Tax deduction; donations of food to food banks

8 There shall be allowed a deduction from tax table income for the sum of the  
9 amounts paid during the taxable year by a taxpayer for food donated to food banks  
10 which serve the needy. The deduction authorized by this Section shall be equal to  
11 the actual amount paid by the tax payer. The amount of the deduction authorized in  
12 this Section shall not exceed the total taxable income of the individual.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Hoffmann

HB No. 263

**Abstract:** Provides an income tax deduction for food donated to food banks.

Proposed law allows for a deduction from state income taxes for amounts paid during the taxable year for food donated to food banks.

(Adds R.S. 47:297.13)