



1 income taxes paid shall be allowed as a deductible item in computing state  
2 corporation and fiduciary income taxes for the same period.

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4 Section 2. Be it further resolved that the provisions of the amendment contained in  
5 this Joint Resolution shall become effective January 1, 2018, and shall be applicable to all  
6 tax years beginning on and after January 1, 2018.

7 Section 3. Be it further resolved that this proposed amendment shall be submitted  
8 to the electors of the state of Louisiana at the statewide election to be held on  
9 October 14, 2017.

10 Section 4. Be it further resolved that on the official ballot to be used at the election,  
11 there shall be printed a proposition, upon which the electors of the state shall be permitted  
12 to vote YES or NO, to amend the Constitution of Louisiana, which proposition shall read as  
13 follows:

14 Do you support an amendment to establish individual income tax rates and  
15 brackets in law in exchange for eliminating the deduction for federal income  
16 taxes paid for taxpayers who file individual income tax returns?  
17 (January 1, 2018) (Amends Article VII, Section 4(A))

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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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HB 349 Original 2017 Regular Session Leger

**Abstract:** Provides that the rates and brackets for the individual income tax shall be provided for in law and eliminates the deduction for federal income taxes paid when computing state individual income taxes.

Present constitution authorizes equal and uniform taxes to be levied on net income. Further authorizes the rates for these taxes to be graduated according to the amount of the taxpayer's net income; however, the state individual and joint income tax schedule of rates and brackets are prohibited from exceeding the rates and brackets as they existed on Jan. 1, 2003.

Present constitution authorizes federal income taxes paid to be allowed as a deductible item in computing state income taxes for the same period.

Proposed constitutional amendment changes present constitution by eliminating the deductibility of federal income taxes paid when computing individual income tax liability

and eliminates references to the maximum amount of the individual income tax rates and brackets from the constitution in favor of providing for the rates and brackets in law.

Effective Jan. 1, 2018, and applicable to all tax years beginning on and after that date.

Provides for submission of the proposed amendment to the voters at the statewide election to be held Oct. 14, 2017.

(Amends Const Art. VII, §4(A))