

Regular Session, 2011

HOUSE BILL NO. 600

BY REPRESENTATIVE BALDONE

TAX/INCOME TAX: Provides for an individual income tax exclusion for certain persons based on federal adjusted gross income

1 AN ACT

2 To amend and reenact R.S. 47:31(1) and (2) and 293(6), relative to the individual income  
3 tax; to exclude certain persons from the requirement to pay the tax based on their  
4 federal adjusted gross income; to provide for an effective date; and to provide for  
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:31(1) and (2) and 293(6) are hereby amended and reenacted to  
8 read as follows:

9 §31. Individuals, corporations, and trusts subject to tax

10 There shall be levied, collected, and paid for each taxable year a tax upon the  
11 net income of residents and nonresidents, estates, trusts and corporations, as  
12 hereinafter provided.

13 (1) Resident individuals. Every person residing within the state, or the  
14 personal representative in the event of death of such a person, shall pay a tax on net  
15 income from whatever source derived, except as ~~hereinafter~~ provided for in R.S.  
16 47:293(6)(b) and except as otherwise exempted.

17 Every natural person, except as provided for in R.S. 47:293(6)(b), domiciled  
18 in the state, and every other such natural person who maintains a permanent place  
19 of abode within the state or who spends in the aggregate more than six months of the

1 taxable year within the state, shall be deemed to be a resident of this state for the  
2 purpose of determining liability for income taxes under this Chapter.

3 (2) Nonresident individuals. Every nonresident shall pay a tax upon such net  
4 income as is derived from property located, or from services rendered, or from  
5 business transacted within the state, or from sources within the state, except as  
6 hereinafter provided for in R.S. 47:293(6)(b) and except as otherwise exempted.

7 \* \* \*

8 §293. Definitions

9 The following definitions shall apply throughout this Part, unless the context  
10 requires otherwise:

11 \* \* \*

12 (6)(a) "Individual" means a natural person. However, for any taxable year,  
13 a husband and wife may file a joint income tax return and a surviving spouse may  
14 file a joint income tax return on behalf of the survivor and the deceased for the year  
15 in which the death occurred, if the survivor has not remarried during the year of  
16 death.

17 (b) For purposes of this Part, the term "individual" shall not include any  
18 single person or married persons filing separately whose federal adjusted gross  
19 income in less than eleven thousand dollars and any married couple filing jointly or  
20 head of household whose federal adjusted gross income is less than twenty-two  
21 thousand dollars.

22 \* \* \*

23 Section 2. The provisions of this Act shall become effective for all taxable periods  
24 beginning on or after January 1, 2011.

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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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Baldone

HB No. 600

**Abstract:** Excludes single persons or married persons filing separately whose federal adjusted gross income is less than \$11,000 and any married couple filing jointly or head of household whose federal adjusted gross income is less than \$22,000 from the individual income tax.

Present law, relating to the individual income tax, defines the term "individual" to include all natural persons.

Proposed law excludes single persons or married persons filing separately whose federal adjusted gross income is less than \$11,000 and any married couple filing jointly or head of household whose federal adjusted gross income is less than \$22,000 from the individual income tax.

Effective for all taxable periods beginning on or after Jan. 1, 2011.

(Amends R.S. 47:31(1) and (2) and 293(6))