

SENATE BILL NO. 183

BY SENATOR TALBOT AND REPRESENTATIVE GAROFALO

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AN ACT

To amend and reenact R.S. 47:293(2)(f), relative to deductions from individual income tax; to provide relative to the construction code retrofitting deduction; to authorize a taxpayer claiming the deduction to additionally receive certain grants; to provide for applicability; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:293(2)(f) is hereby amended and reenacted to read as follows:

§293. Definitions

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

* * *

(2) * * *

(f) A taxpayer shall not receive any other state tax credit, exemption, exclusion, deduction, or any other tax benefit for items of tangible personal property for which the taxpayer has received a tax credit under this Paragraph. **However, a taxpayer may receive a grant pursuant to R.S. 22:1483.1 in addition to the deduction provided for in this Paragraph.**

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Section 2. The provisions of this Act shall be applicable to taxable years beginning on or after January 1, 2023.

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
2 vetoed by the governor and subsequently approved by the legislature, this Act shall become
3 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____