

Regular Session, 2010

SENATE BILL NO. 336

BY SENATOR MARIONNEAUX

FEES/LICENSES/PERMITS. Expands the credit for the payment of noncommercial hunting and fishing license fees to certain military personnel.

1 AN ACT

2 To amend and reenact R.S. 47:297.9(A) and (B), relative to noncommercial hunting and
3 fishing license fees; to provide for a credit for certain noncommercial hunting and
4 fishing license fees; to provide for conditions and requirements; and to provide for
5 related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:297.9(A) and (B) are hereby amended and reenacted to read as
8 follows:

9 §297.9. Reduction to tax due; amounts paid by certain military servicemembers and
10 dependents for certain hunting and fishing licenses

11 A. There shall be a credit against individual income tax liability due under
12 this Part for amounts paid by a person who is or was an active or reserve military
13 service member, or the spouse or dependent of such service member, for obtaining
14 a Louisiana noncommercial hunting or fishing license for themselves or their spouses
15 and dependents.

16 B.(1) In order for a current service member to claim the credit, the service
17 member shall submit to the Department of Revenue an original letter from their

1 commanding officer which shall include the following information regarding the
2 service member:

3 (a) Full name and address of the service member.

4 (b) Full name and address of spouse and dependents, if applicable.

5 (c) Social security number.

6 (d) Date of birth.

7 (e) Driver's license number and state of issue.

8 (f) Current telephone number.

9 (g) Beginning and ending date of active or reserve military status.

10 (h) Signature of commanding officer.

11 (i) Commanding officer's contact telephone number.

12 (2) **In order for a past service member to claim the credit, the service**
13 **member shall submit proof of his past service history satisfactory to the**
14 **Department of Revenue.**

15 (3) The **current or past** service member shall also submit a copy of the
16 noncommercial hunting and fishing license to the department in order to claim the
17 credit.

18 * * *

19 Section 2. This Act shall become effective on July 1, 2010.

The original instrument was prepared by J. W. Wiley. The following digest,
which does not constitute a part of the legislative instrument, was prepared
by Dawn Romero Watson.

DIGEST

Marionneaux (SB 336)

Present law provides for a credit against individual income tax liability due for amounts paid by an active or reserve military service member, or their spouse or dependent, for obtaining a Louisiana noncommercial hunting or fishing license for themselves or their spouses or dependents.

Proposed law extends the credit to members who were active or reserve military servicemembers.

Present law provides that in order for a service member to claim the credit, the service member shall submit to the Dept. of Revenue an original letter from their commanding officer which shall include the following information regarding the service member:

- (1) Full name and address of the service member.
- (2) Full name and address of spouse and dependents, if applicable.
- (3) Social security number.
- (4) Date of birth.
- (5) Driver's license number and state of issue.
- (6) Current telephone number.
- (7) Beginning and ending date of active or reserve military status.
- (8) Signature of the commanding officer.
- (9) Commanding officer's contact telephone number.

Proposed law retains present law and limits its application to active and reserve servicemembers. Provides that for past servicemembers to claim the credit, the servicemen shall submit proof of his past service history satisfactory to the Dept. of Revenue.

Present law provides that the service member shall also present a copy of the noncommercial hunting or fishing license to the Dept. of Revenue in order to claim the credit.

Proposed law retains present law and requires same of past servicemembers.

Effective July 1, 2010.

(Amends R.S. 47:297.9(A) and (B))

Summary of Amendments Adopted by Senate

Senate Floor Amendments to engrossed bill.

1. Changes from providing an exemption from noncommercial hunting and fishing license fees for certain military personnel to expanding the credit for the payment of noncommercial hunting and fishing license fees to certain military personnel.