## SLS 11RS-625

## **ORIGINAL**

Regular Session, 2011

SENATE CONCURRENT RESOLUTION NO. 20

BY SENATOR CHAISSON

TAX/TAXATION. Suspends the deduction from individual income tax for excess federal itemized deductions for tax years beginning during the calendar year 2011.

1	A CONCURRENT RESOLUTION
2	To suspend from July 1, 2011, until sixty days after final adjournment of the 2012 Regular
3	Session of the Legislature of Louisiana the provisions of R.S. 47:293(3)(c),
4	(9)(a)(xi), and $(10)$ to the extent those provisions provide for a deduction from
5	individual income tax for excess federal itemized deductions for tax years beginning
6	during the calendar year 2011; and to provide for related matters.
7	WHEREAS, the state of Louisiana finds itself in a fiscal crisis of unprecedented
8	dimensions; and
9	WHEREAS, in order to avoid some of the bad consequences to the citizens of the
10	state which a failure to fund crucial services would entail, a temporary suspension of tax
11	exemptions is justified.
12	THEREFORE, BE IT RESOLVED that the Legislature of Louisiana hereby suspends
13	the provisions of R.S. 47:293(3)(c), (9)(a)(xi), and (10) to the extent those provisions
14	provide for a deduction from individual income tax for excess federal itemized deductions
15	for tax years beginning during the calendar year 2011.
16	BE IT FURTHER RESOLVED that this suspension shall become effective on July
17	1, 2011, and shall extend through the sixtieth day after final adjournment of the 2012
18	Regular Session of the Legislature of Louisiana.

Chaisson

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

## DIGEST

SCR No. 20

Suspends the provisions of R.S. 47:293(3)(c), (9)(a)(xi), and (10) to the extent those provisions provide for a deduction from individual income tax for excess federal itemized deductions for tax years beginning during the calendar year 201120.

Effective from July 1, 2011, through the 60<sup>th</sup> day following the 2012 R.S.

(Suspends R.S. 47:293(3)(c), (9)(a)(xi), and (10))