ACTS OF 2018
1st EXTRAORDINARY SESSION OF THE LEGISLATURE

Acts 1 and 2

ACT No. 1

- - -
HOUSE BILL NO. 10
BY REPRESENTATIVE JAMES AND SENATORS ALARIO, APPEL, BARROW, BISHOP, BOUDREAUX, CARTER, COLOMB, ERDEY, FANNIN, GATTI, HEWITT, JOHNS, LAMBERT, LONG, LUNEAU, MARTINY, MILKOVICH, MILLS, MIZELL, MORRELL, PRICE, RISER, GARY SMITH, TARVER, THOMPSON, WALSWORTH, WARD, AND WHITE

An Act
To enact R.S. 47:293(4)(d), relative to individual income tax; to define federal income tax liability for purposes of calculating individual income tax liability; to require certain federal disaster losses to be included in the calculation of federal income tax liability; 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(4)(d) is hereby enacted to read as follows:

§293. Definitions

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

(4) “Federal income tax liability”, for the purpose of this Part, means the total amount of tax due to the United States for the taxable period on the individual income tax return required to be filed by any taxpayer, except that:

(d) For taxable periods beginning after December 31, 2014, and before January 1, 2018, federal income tax liability shall be increased by the amount by which an individual’s federal income tax due to the United States for the taxable period was decreased as a result of claiming the federal standard deduction as provided by Section 11028 of United States Public Law 115-97 or federal itemized deduction for certain net disaster losses.

Section 2. The provisions of Section 1 of this Act shall be retroactive and shall be applicable to tax years beginning on or after January 1, 2015, but before January 1, 2018.

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

Approved by the Governor, March 26, 2018.

A true copy:
Tom Schedler
Secretary of State

ACT No. 2

- - -
HOUSE BILL NO. 27
BY REPRESENTATIVE SMITH AND SENATOR COLOMB

An Act
To amend and reenact R.S. 47:1061(A)(1), relative to telecommunication taxes; to provide with respect to the rate of the tax levied on certain telecommunications devices and services; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1061(A)(1) is hereby amended and reenacted to read as follows:

§1061. Telecommunication tax for the deaf

A.(1) There is hereby levied a tax of four and one-half five cents per month to be assessed per line for each wireline access line and per telephone number for each wireless handset device on each residential and business customer of a local or wireless telecommunication service company operating in Louisiana. The tax shall be collected from each residential and business customer and remitted by each such company on or before thirty days after the close of each calendar quarter to the secretary of the Department of Revenue on forms prescribed by the secretary. The tax provided for in this Paragraph shall not apply to wireless devices used only for data purposes or to prepaid wireless devices.

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

Approved by the Governor, March 26, 2018.

A true copy:
Tom Schedler
Secretary of State

THE ADVOCATE

* As it appears in the enrolled bill

CODING: Words in struck through type are deletions from existing law; words underscored (House Bills) and underscored and boldfaced (Senate Bills) are additions.