

Regular Session, 2009

HOUSE BILL NO. 211

BY REPRESENTATIVE HENRY

TAX/INCOME-INDIV/EXEMPT: Excludes certain income earned by certain law enforcement officers, firemen, and law enforcement personnel from state individual income taxation

1 AN ACT

2 To enact R.S. 47:297.13, relative to individual income tax; to exclude certain income earned  
3 by certain law enforcement officers, firemen, and law enforcement personnel from  
4 state income taxation; to provide for certain limitations; to provide for an effective  
5 date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:297.13 is hereby enacted to read as follows:

8 §297.13. Exclusion from income; law enforcement officers, firemen, and law  
9 enforcement personnel; limitations

10 The first thirty thousand dollars of base pay earned by any law enforcement  
11 officer, fireman, or other law enforcement personnel eligible for state supplemental  
12 pay shall be excluded from Louisiana tax table income for purposes of calculating  
13 state individual income taxation. For purposes of this Section, base pay shall not  
14 include any monies received by a law enforcement officer, fireman, or law  
15 enforcement personnel from state supplemental pay.

16 Section 2. The provisions of this Act shall be effective for all taxable periods  
17 beginning after July 1, 2010.

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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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Henry

HB No. 211

**Abstract:** Excludes the first \$30,000 of base pay earned by law enforcement officers, firemen, or other law enforcement personnel eligible for state supplemental pay from state income taxation.

Present law provides for payment of supplemental pay for firemen, police officers, and law enforcement officers of certain political subdivisions providing police services within certain municipalities, deputy sheriffs, full-time deputy sheriffs, employees as field representatives or process servers, and full-time harbor police officers, fireboat employees, and bridge police officers who have completed at least one year of service.

Proposed law retains present law and authorizes the first \$30,000 of base pay earned by law enforcement officers, firemen, or other law enforcement personnel eligible for state supplemental pay to be excluded from La. tax table income for purposes of calculating state individual income taxation.

Proposed law further provides that base pay shall not include any monies received by law enforcement officers, firemen, or law enforcement personnel from state supplemental pay.

Effective for all taxable periods beginning after July 1, 2010.

(Adds R.S. 47:297.13)