

2023 Regular Session

SENATE BILL NO. 105

BY SENATOR JACKSON

TAX/INCOME/PERSONAL. Expands the income tax deduction for a dependent minor child to include an unborn child. (1/1/24)

1 AN ACT

2 To amend and reenact the heading of R.S. 47:294 and (B) and to enact R.S. 47:294(C) and

3 294.1, relative to the individual income tax dependant deductions; to expand the

4 individual income tax dependant deduction for minor child to include an unborn

5 child; to provide for certain requirements and limitations; to provide for the

6 definition of terms; to provide for applicability; to require certain documentation be

7 submitted to the Department of Revenue under certain circumstances; to provide for

8 an extension of time with respect to the filing of an income tax return under certain

9 circumstances; to provide for filing an amended tax return under certain

10 circumstances; to provide for an effective date; and to provide for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. The heading of R.S. 47:294 and (B) are hereby amended and reenacted
13 and R.S. 47:294(C) and 294.1 are hereby enacted to read as follows:

14 §294. Personal exemptions and ~~credit~~ **additional deductions** for dependents

15 * * *

16 B. An additional deduction of one thousand dollars shall be allowed for each
17 **dependent and shall be added to the** allowable ~~exemption in excess of those~~

1 required to qualify for the exemption allowable exemptions provided for under R.S.
2 47:294(A) Subsection A of this Section.

3 C. For purposes of Subsection B of this Section, the term "dependent"
4 shall include an unborn child as provided in R.S. 47:294.1.

5 §294.1. Tax deduction for a dependent unborn child

6 A. An unborn child shall qualify for the additional dependent deduction
7 under R.S. 47:294 if all of the following apply:

8 (1) The individual claiming the tax deduction is a Louisiana taxpayer.

9 (2) The unborn child has a detectable human heartbeat.

10 (3) The life of the unborn child is not terminated by an abortion.

11 (4) The unborn child is subsequently born or the child's life is
12 unavoidably ended by a miscarriage or stillbirth.

13 B. Wherever used in this Section and unless the context otherwise
14 indicates, the terms "abortion", "conception", "miscarriage", "unborn child",
15 and "stillbirth" shall have the same meaning as defined in R.S. 14:87.1.

16 C. The taxpayer may claim the unborn child as a dependent under R.S.
17 47:294 in only one tax year and only if the year of conception precedes the year
18 of the child's birth.

19 D. Nothing in this Section is intended to deny a taxpayer the tax credit
20 available for carrying a stillborn child, pursuant to R.S. 47:297.19, whether the
21 stillbirth occurs in the same tax year as that of the conception or the stillbirth
22 occurs in the subsequent tax year.

23 E. The taxpayer who meets the requirements of this Section may obtain
24 an extension of time in which to file a tax return or may file an amended tax
25 return if all of the following apply:

26 (1) The conception of the unborn child occurs in the tax year prior to the
27 child's birth.

28 (2) The birth of the child occurs or is expected to occur after the
29 deadline to file the tax return for the prior year's taxable income.

1 **F.(1) Relevant medical records of the proof of the existence of the unborn**
 2 **child as well as supporting documents necessary for proving that the taxpayer**
 3 **is qualified to claim the unborn child as a dependent shall be submitted if**
 4 **requested by the Department of Revenue.**

5 **(2) The Department of Revenue may request information regarding the**
 6 **deduction for an unborn child in the same manner and by the same standards**
 7 **as any other deduction that is claimed on an individual income tax return.**

8 **G. The provisions of this Section shall be applicable to an unborn child**
 9 **whose conception occurs on or after January 1, 2024.**

10 Section 2. The provisions of this Section shall be applicable to taxable years
 11 beginning on or after January 1, 2024.

12 Section 3. This Act shall become effective on January 1, 2024.

The original instrument and the following digest, which constitutes no part
 of the legislative instrument, were prepared by Carla S. Roberts.

DIGEST

SB 105 Original

2023 Regular Session

Jackson

Present law provides that a taxpayer may receive an additional state income tax deduction of \$1,000 for a dependent minor child.

Proposed law retains present law but expands the deduction for a dependent minor child to include an unborn child.

Proposed law provides that, in order to qualify for the deduction for the unborn child, the taxpayer must be a Louisiana taxpayer and the unborn child must have a detectable heartbeat. Proposed law further provides that the unborn child must be subsequently born, miscarried, or stillborn in order for the taxpayer to claim the deduction. Proposed law provides that the deduction for the unborn child may not be claimed if the life of the unborn child is intentionally terminated by a voluntary elective abortion.

Proposed law provides that the taxpayer may only claim the deduction for the unborn child in one tax year. Proposed law further provides that, if the birth of the child occurs or is expected to occur after the deadline to file income taxes in the year after the conception of the unborn child, the taxpayer may obtain an extension of time in which to file a tax return or may file an amended tax return.

Proposed law provides that, similar to any other deduction claimed on an income tax return, relevant medical records or other supporting documentation is to be provided to support the dependent deduction claimed if such documentation is requested by the Dept. of Revenue.

Proposed law provides that the provisions of proposed law are applicable to an unborn child whose conception occurs on or after Jan. 1, 2024.

Effective January 1, 2024.

(Amends R.S. 47:294(heading) and (B); adds R.S. 47:294(C) and 294.1)