

2017 Louisiana Laws
Revised Statutes
TITLE 47 - Revenue and Taxation
RS 47:290 - Purpose

Universal Citation: LA Rev Stat § 47:290 (2017)

PART III. PROVISIONS FOR INDIVIDUALS

§290. Purpose

A. This Part is intended to conform the Louisiana individual income tax law with the United States Internal Revenue Code, except as otherwise expressly provided, in order to simplify the taxpayer's filing of returns, reduce the taxpayer's accounting burden, and facilitate the collection and administration of these taxes.

B. It is intended that for any taxable year individuals domiciled, residing, or having a permanent place of abode in Louisiana shall be taxed upon income from whatever sources derived and that all other individuals having income earned within or derived from sources in this state shall be taxed upon their Louisiana income for that year.

Acts 1980, No. 316, §1.

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TITLE 47 - Revenue and Taxation
RS 47:293 - Definitions

Universal Citation: LA Rev Stat § 47:293 (2017)

§293. Definitions

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

(1) "Adjusted gross income" means, for any taxable year and for any individual, the adjusted gross income of the individual for the taxable year that is reportable on the individual's federal income tax return.