

Income/Franchise:

Louisiana: Adopted Rule Reflects Personal Income Tax Exemption for Some Qualifying Digital Nomads

Louisiana Administrative Code (LAC) section 61:I.1357, La. Dept. of Rev. (12/20/23). The Louisiana Department of Revenue adopted a rule reflecting legislation enacted in 2021 that provides a temporary individual income tax exemption for 50% of gross wages attributable to certain remote work performed in Louisiana, up to a maximum of \$150,000, for some defined “digital nomads” for a period of up to two taxable years during taxable years 2022, 2023, 2024, and 2025 [see S.B. 31 (2021), and *State Tax Matters*, Issue 2021-25, for more details on this legislation]. The rule clarifies which taxpayers are eligible for the exemption and explains requirements for applying for and claiming the exemption. Please contact us with any questions.

URL: <https://www.doa.la.gov/media/am2jlli4/2312.pdf>

URL: <https://legis.la.gov/legis/BillInfo.aspx?s=21RS&b=SB31&sbi=y>

URL: https://dhub.deloitte.com/Newsletters/Tax/2021/STM/210625_10.html

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