

## Income/Franchise:

### Louisiana: New Law Modifies Filing Methodology for S Corps and Certain Mobile Workforce Provisions

*H.B. 567*, signed by gov. 6/20/25. Among other tax-related updates, recently enacted Louisiana legislation modifies the filing methodology for S corporations to treat them as pass-through entities under state law, similar to how they are treated under federal law. The legislation also adjusts Louisiana law that exempts nonresident employees from a Louisiana income tax liability if they perform employment duties in Louisiana for 25 or fewer days during the calendar year (and correspondingly exempts their employers from a state income tax withholding requirement for such employees), by increasing the “safe harbor” threshold from 25 days to 30 days. These changes are effective for tax periods beginning on or after January 1, 2026.

**URL:** <https://legis.la.gov/legis/BillInfo.aspx?s=25RS&b=HB567&sbi=y>

See recently issued Multistate Tax Alert for more details on this legislation, and please contact us with any questions.

— Michael Matthys (Houston)  
Managing Director  
Deloitte Tax LLP  
[mmatthys@deloitte.com](mailto:mmatthys@deloitte.com)

Joe Garrett (Birmingham)  
Managing Director  
Deloitte Tax LLP  
[jogarrett@deloitte.com](mailto:jogarrett@deloitte.com)

Evan Roper (Houston)  
Manager  
Deloitte Tax LLP  
[eroper@deloitte.com](mailto:eroper@deloitte.com)

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