

Income/Franchise:

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

Emergency Louisiana Administrative Code (LAC) section 61:l.1357, La. Dept. of Rev. (eff. 1/1/23). The Louisiana Department of Revenue issued an emergency 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 emergency 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/55xh3xav/2301emr002.pdf>

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

URL: https://dhub.blob.core.windows.net/dhub/Newsletters/Tax/2021/STM/210625_10.html

— Michael Matthys (Houston)
Senior Manager
Deloitte Tax LLP
mmatthys@deloitte.com

Joe Garrett (Birmingham)
Managing Director
Deloitte Tax LLP
jogarrett@deloitte.com

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