

Revenue Information Bulletin No. 16-052

July 21, 2016

Individual Income Tax

Credit for Income Taxes Paid to Other States

As amended by Act 109 of the 2015 Regular Session of the Louisiana Legislature, R.S. 47:33 allows resident individuals a credit against individual income tax paid to another state on income which is subject to Louisiana tax. The credit is allowed only if the other state provides a similar credit for Louisiana income taxes paid on income derived from property located in, or from services rendered in, or from business transacted in this state. The credit is allowed only for the same taxable period as that for which the tax liability arose in the other state. The credit is limited to the amount of Louisiana income tax that would have been imposed if the income earned in the other state had been earned in Louisiana.

In accordance with the provisions of R.S. 47:33, Louisiana residents may be allowed a credit against individual income taxes paid to the following states and Washington D.C.:

1. Alabama
2. Arizona
3. Arkansas
4. California
5. Colorado
6. Connecticut
7. Delaware
8. Georgia
9. Hawaii
10. Idaho
11. Illinois
12. Indiana
13. Iowa
14. Kansas
15. Kentucky
16. Maine
17. Maryland
18. Massachusetts
19. Michigan
20. Minnesota
21. Mississippi
22. Missouri
23. Montana
24. Nebraska

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25. New Jersey
26. New Mexico
27. New York
28. North Carolina
29. North Dakota
30. Ohio
31. Oklahoma
32. Oregon
33. Pennsylvania
34. Rhode Island
35. South Carolina
36. Utah
37. Vermont
38. Virginia
39. Washington, D.C. (District of Columbia)
40. West Virginia
41. Wisconsin

The nine states listed below do not have a state income tax. If you were a Louisiana resident during the taxable year and had income from one of these states, you cannot claim the credit. Further, the credit cannot be claimed for taxes withheld by the State of Nevada on gambling winnings. The tax withheld by Nevada is for *federal* income tax purposes, not state. Therefore, the tax withheld cannot be claimed as state income tax paid to Nevada. The credit is not allowed for the following states:

1. Alaska
2. Florida
3. Nevada
4. New Hampshire
5. South Dakota
6. Tennessee
7. Texas
8. Washington
9. Wyoming

Additional information regarding the requirements for claiming the income tax credit for taxes paid to other states is provided in Revenue Information Bulletin 15-018 at <http://revenue.louisiana.gov/LawsPolicies/RIB15-018.pdf> and Revenue Information Bulletin 08-012 at <http://revenue.louisiana.gov/LawsPolicies/RIB08012.pdf>.

If you have any questions concerning the requirements for claiming the credit for income taxes paid to another state, call the Policy Services Division at (225) 219-2780.

Kimberly Lewis Robinson
Secretary