

**Revenue Ruling  
No. 02- 013  
August 30, 2002  
Individual Income Tax**

**Credit for Taxes Paid to Another State**

**Purpose:** This Revenue Ruling addresses credit for taxes paid to another state in the limited situation of Louisiana domiciliaries employed in the Washington, D.C. offices of Louisiana's congressional delegation.

**Analysis/Discussion:** Louisiana domiciliaries employed in the Washington, D.C. offices of Louisiana's congressional delegation are often taxed twice on their earnings. As temporary residents of Virginia, or any other neighboring state, income tax is due to that state on all of their income. In addition, as a Louisiana domiciliary, Louisiana income tax is also due on all their income.

La. Rev. Stat. Ann. § 47:295(West 2001), provides that the secretary "... may, with the approval of the Board of Tax Appeals, upon making a record of his reasons therefore, waive, reduce, or compromise any of the taxes, penalties, or interest or other amounts provided by this Part."

**Conclusion:** In compliance with La. Rev. Stat. Ann. § 47:295(West 2001), the secretary, with the approval of the Board of Tax Appeals, has granted Louisiana domiciliaries employed in the Washington, D.C. offices of Louisiana's congressional delegation a nonrefundable credit against Louisiana individual income tax. The amount of the credit shall be the amount of net income taxes imposed by and paid to the state of temporary residence on income also taxed by Louisiana.

Cynthia Bridges  
Secretary

By: \_\_\_\_\_  
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A Revenue Ruling is issued under the authority of LAC 61III.101 (C ). A Revenue Ruling is written to provide guidance to the public and to Department of Revenue employees. It is a written statement issued to apply principles of law to a specific set of facts. A Revenue Ruling does not have the force and effect of law and is not binding on the public. It is a statement of the department's position and is binding on the department until superseded or modified by a subsequent change in statute, regulation, declaratory ruling, or court decision.