



State of Louisiana

## TAX INSTITUTE

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**Dr. James R. Alm, Ph.D.**  
*Governor's designee*

### Proposed Study Topics

1. Review of income tax dead wood provisions
2. Consistent definitions of technology terms
3. Use tax safe harbor based on income levels
4. Review of credits and possible elimination of underutilized credits
5. Impact of federal tax act on Louisiana tax system
6. Definition of movable versus non-movables (Digital Goods)
7. Consider the possibility of a corporation electing out of S Corp status for LA so that LA income tax could be paid at the corporate level and avoid nondeductible state income tax at the individual level
8. Allocable vs. apportionable (treatment of dividends and non-business income)
9. Louisiana's handling of internal provisions of TCJA



Letter to:

Re:

February 5, 2016

Page 2 of 2