

Revenue and Fiscal Affairs Exhibit

Items Deferred from April 11, April 18 and April 25, 2016

| Exemption Name | Statutory Citation | Type | Tax | TEB number |
|--|---|-----------------|---|------------|
| Deduction for Employment of Qualified Disabled Individuals | R.S. 47:297.13 | Deduction | Individual Income | 26 |
| Employment-related Expenses for Maintaining Households for Certain Disabled Dependents | R.S. 47:297.2 | Credit | Individual Income | 48 |
| Employment of Certain First-time Nonviolent Offenders | R.S. 47:297(O) & 287.752 | Credit | Individual and Corporate Income | 40/18 |
| Employment of Certain First Time Drug Offenders | R.S. 47:297(K) | Credit | Individual Income | 38 |
| Employment of the Previously Unemployed | R.S. 47:6004 | Credit | Individual and Corporate Income & Franchise | 50/27/20 |
| Louisiana Basic Skills Training | R.S. 47:6009 | Credit | Individual and Corporate Income & Franchise | 52/29/22 |
| Apprenticeship tax credit | R.S. 47:6033 | Credit (Sunset) | Individual and Corporate Income & Franchise | 53/30/23 |
| New Jobs | R.S. 47:34 & 287.749 | Credit | Corporate Income | 32 |
| Hiring Eligible Re-entrants | R.S. 47:287.748 | Credit | Corporate Income | 34 |
| Interest on State and local obligations | R.S. 47:287.71(B)(4) & 47:293(9)(b) | Exemption | Corporate and Individual Income | 6/1 |
| Deduction for I.R.C. Section 280(C) Wage Expense | R.S. 47:287.73(C)(4) & 47:293(9)(a)(ix) | Deduction | Corporate and Individual Income | 13/18 |
| Deduction for Interest Income and Dividend Income | R.S. 47:287.738(F) | Deduction | Corporate Income | 14 |
| \$6,000 Annual Retirement Income | R.S. 47:44.1(A) | Exemption | Individual Income | 3 |
| Disability Income | R.S. 47:44.1(B) | Exemption | Individual Income | 4 |
| Social Security Benefits | R.S. 47:44.2 | Exemption | Individual Income | 7 |
| Certain Disabilities | R.S. 47:297(A) | Credit | Individual Income | 29 |