
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

DIGEST

Proposed law provides an individual income tax credit of ten percent of charitable contributions phased-in over ten years.

Effective for taxable periods beginning after December 31, 2005.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:297(N))