

Revenue Information Bulletin
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Individual Income Tax

On July 1, 2015, the Fifth Circuit Court of Appeals recognized the Supreme Court's decision in *Obergefell v. Hodges*, No. 14-559, 2015 U.S. LEXIS 4250 (U.S. June 26, 2015). In doing so, the Court remanded the matter to the United States District Court with instructions to act expeditiously in rendering a judgment in favor of the plaintiffs in *Robicheaux v. Caldwell* No. 13-5090C/W No. 14-97 & No. 14-327, Sect. F. The District Court rendered said decision on July 2, 2015. Pursuant to such judgment and orders, Revenue Information Bulletin No. 13-024 dated September 13, 2013 is hereby repealed.

Married same-sex couples may file tax returns utilizing the married filing jointly status subject to other applicable laws, regulations and policies (i.e., R.S. 47:294 requires that taxpayers use the same filing status and claim the same exemptions on their federal and state tax returns).

Married same-sex taxpayers may amend prior state returns in accordance with other applicable laws, regulations and policies (i.e., R.S. 47:1623 provides Louisiana taxpayers may amend a state return within three years of the filing deadline for the original tax return or one year from the time when the tax was paid, whichever is later, no refund or credit for an overpayment shall be made unless a claim for credit or refund has been filed with the secretary by the taxpayer claiming such credit or refund before the expiration of said three year or one-year period).

Tim Barfield
Secretary

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