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Secretary

## **Repeal of Gift Tax and Inheritance Tax**

Act 371 of the 2007 Regular Legislative Session repealed the state gift tax imposed by La. Revised Statute 47:1201-1212 for gifts made on or after July 1, 2008. For more information see [Revenue Information Bulletin No. 07-019](#).

Act 371 also amended La. Revised Statute 47:2401(B) and 2451(A)(5) effective January 1, 2008, to provide that the state inheritance tax shall not apply to deaths occurring after June 30, 2004, and that all persons who paid inheritance taxes based on deaths occurring after June 30, 2004, may claim a refund of those taxes between August 1, 2008, and December 31, 2009. In addition, the Act amended Code of Civil Procedure Article 2953(C)(1) to provide that proof of the filing of an inheritance tax return and other succession related documents with the Department of Revenue will not be required for deaths occurring after June 30, 2004. Act 371 did not make any change to the inheritance tax for deaths occurring before July 1, 2004. For more information, see [Revenue Information Bulletin No. 07-018](#).