
 DIGEST

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SB 93 Reengrossed

2015 Regular Session

Adley

Present law grants a maximum credit of \$25 for educational expenses incurred for each child attending kindergarten, elementary, or secondary school.

Proposed law disallows the credit if the deduction for the payment of tuition and fees for nonpublic elementary and secondary school tuition is taken for the child as provided for in R.S. 47:297.10.

Proposed law restricts the application of the credit to La. resident taxpayers. Also, limits the credit to educational expenses for attendance at a school located in La.

Effective if and when Senate Bill No. 223, adopted as Senate Bill No. 284, and House Bill No. 828, both of this 2015 R.S. are enacted and become effective.

(Amends R.S. 47:297(D)(1))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Specifies that proposed law applies only to nonpublic school expenses.

Senate Floor Amendments to engrossed bill

1. Technical Legislative Bureau amendments.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the reengrossed bill:

1. Limit the credit to La. resident taxpayers.
2. Limit the credit to educational expenses for attendance at a school located in La.
3. Change effectiveness from governor's signature to contingent upon enactment of SB 223, adopted by substitute as SB 284, and HB 828 of the 2015 R.S..