

2017 Regular Session

HOUSE BILL NO. 202

BY REPRESENTATIVE ABRAHAM

TAX/INCOME TAX: Repeals certain educational tax expenditures

1 AN ACT

2 To repeal R.S. 47:297(D) and 297.10, relative to income tax expenditures; to repeal the
3 elementary and secondary school tuition income tax deduction; to repeal the
4 educational expenses income tax credit; to provide for applicability; to provide for
5 an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 2. R.S. 47:297(D) and 297.10 are hereby repealed in their entirety.

8 Section 3. Notwithstanding the provisions of Section 8 of Act No. 125 of the 2015
9 Regular Session as amended by Act No. 29 of the 2016 First Extraordinary Session of the
10 Legislature, R.S. 47:297(D)(2) as enacted by Section 5 of Act No. 125 of the 2015 Regular
11 Session shall not become effective.

12 Section 4. The provisions of this Act shall be applicable for all taxable periods
13 beginning on and after January 1, 2018.

14 Section 5. This Act shall become effective on January 1, 2018; if vetoed by the
15 governor and subsequently approved by the legislature, this Act shall become effective on
16 January 1, 2018, or on the day following such approval by the legislature, whichever is later.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 202 Original

2017 Regular Session

Abraham

Abstract: Repeals the elementary and secondary school tuition income tax deduction and the educational expenses income tax credit.

Present law allows an individual taxpayer to claim an \$18 income tax credit for educational expenses for each dependent child attending kindergarten through 12th grade in La.

Proposed law repeals present law.

Present law allows an individual taxpayer to deduct from their income tax liability the amounts paid for tuition and fees for dependents attending a nonpublic elementary or secondary school. The amount of the deduction is limited to the actual amount of tuition and fees paid by the taxpayer per child or \$5,000.

Proposed law repeals present law.

Applicable for all taxable periods beginning on or after Jan. 1, 2018.

Effective Jan. 1, 2018.

(Repeals R.S. 47:297(D) and 297.10)