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## DIGEST

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Greene

HB No. 338

**Abstract:** Clarifies that for purposes of the individual income tax deduction for tuition and other educational expenses related to elementary and secondary education, the child must qualify as a dependency exemption on the taxpayer's La. income tax return.

Present law provides an individual income tax deduction for elementary and secondary school tuition and other educational expenses.

Present law provides for the deduction of tuition, fees, and expenses for education at a nonpublic school, a public school, and expenses associated with home-schooling.

Proposed law retains present law and adds requirement that the child must qualify as a dependency exemption on the taxpayer's La. income tax return to qualify for the deduction.

Proposed law clarifies description of educational expenses associated with education at a public school.

Provides that the provisions of the Act are remedial, curative, and procedural and are to be applied retroactively as well as prospectively.

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

(Amends R.S. 47:293(9)(a)(xvi), 297.10(A), 297.11, and 297.12(A)(intro. para.) and (B)(1))