

Regular Session, 2009

HOUSE BILL NO. 860

BY REPRESENTATIVE PERRY

TAX/INCOME TAX: Authorizes an individual income tax deduction for certain educational support workers having certain credentials or certificates

1 AN ACT

2 To enact R.S. 47:297.13, relative to the individual income tax; to provide for a deduction  
3 from state income taxes for certain educational support workers having certain  
4 credentials or certificates; to provide for certain limitations; to provide for an  
5 effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:297.13 is hereby enacted to read as follows:

8 §297.13. Tax deduction; school psychologists; school social workers; school  
9 speech-language pathologists and audiologists

10 A. There shall be allowed a deduction from tax table income for the  
11 following taxpayers:

12 (1) Full-time school psychologists who hold both a valid Louisiana ancillary  
13 certificate approved by the state Department of Education and a National Certified  
14 School Psychologist credential issued by the National School Psychology  
15 Certification Board who are employed by a school board to provide services to  
16 students.

17 (2) Full-time school social workers who hold both a valid professional  
18 ancillary certificate in school social work issued by the state Department of  
19 Education and the Certified School Social Work Specialist credential issued by the

1       National Association of Social Workers who are employed by a school board to  
2       provide social work services to students.

3               (3) Full-time school speech-language pathologists or audiologists who hold  
4       a valid Louisiana credential approved and issued by the state Department of  
5       Education, a license approved and issued by the Louisiana Board of Examiners for  
6       Speech-Language Pathology and Audiology, and a Certificate of Clinical  
7       Competence issued by the American Speech-Language Hearing Association and who  
8       are employed by a school board to provide or coordinate services to students.

9               B. The tax deduction provided for in this Section shall be equal to five  
10       thousand dollars per eligible taxpayer per year; however, this deduction shall not  
11       apply in years in which the taxpayer receives a salary supplement pursuant to the  
12       provisions of R.S. 17:421.9, 421.10, or 421.11.

13               C. The eligible taxpayer shall provide appropriate documentation of validity  
14       to the Department of Revenue indicating that his certificate and credentials are  
15       current and in good-standing with the state Department of Education and the  
16       appropriate national association or board.

17       Section 2. This Act shall become effective for all taxable years beginning after  
18       December 31, 2009.

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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)]

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Perry

HB No. 860

**Abstract:** Authorizes a \$5,000 annual income tax deduction for certain school psychologists, school social workers, and school speech-language pathologists and audiologists.

Proposed law authorizes an annual deduction equal to \$5,000 from tax table income for the following taxpayers:

- (1) Full-time school psychologists who hold both a valid La. ancillary certificate approved by the state Dept. of Education and a National Certified School Psychologist credential issued by the National School Psychology Certification Board who are employed by a school board to provide services to students.

- (2) Full-time school social workers who hold both a valid professional ancillary certificate in school social work issued by the state Dept. of Education and the Certified School Social Work Specialist credential issued by the National Association of Social Workers who are employed by a school board to provide social work services to students.
- (3) Full-time school speech-language pathologists or audiologists who hold a valid La. credential approved and issued by the state Dept. of Education, a license approved and issued by the La. Board of Examiners for Speech-Language Pathology and Audiology, and a Certificate of Clinical Competence issued by the American Speech-Language Hearing Association and who are employed by a school board to provide or coordinate services to students.

Proposed law provides that this deduction shall not apply in years in which the taxpayer receives a salary supplement pursuant to the provisions of present law.

Proposed law requires eligible taxpayers to provide appropriate documentation of validity to the Dept. of Revenue indicating that his certificate and credentials are current and in good-standing with the state Dept. of Education and the appropriate national association or board.

Effective for all taxable years beginning after Dec. 31, 2009.

(Adds R.S. 47:297.13)