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## DIGEST

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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 La. 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 La. 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 La. 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 or retain appropriate documentation of validity as required by the secretary of 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)

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Clarifies that eligible taxpayers must be employed by a La. school board.
2. Requires eligible taxpayers to provide or retain appropriate documentation of validity as provided by the secretary of the Dept. of Revenue.

House Floor Amendments to the engrossed bill.

1. Clarifies that eligible taxpayers must provide or retain appropriate documentation of validity as required by the secretary of 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.