

SENATE BILL NO. 163

BY SENATORS MARIONNEAUX, CHEEK AND THOMPSON

1 AN ACT

2 To amend and reenact R.S. 47:297.10(A), 297.11, and 297.12, relative to individual income
3 tax deductions for certain elementary and secondary school payments; to limit the
4 deduction; to authorize a deduction for payments not made to a school; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:297.10(A), 297.11, and 297.12 are hereby amended and reenacted
8 to read as follows:

9 §297.10. Tax deduction; elementary and secondary school tuition

10 A. There shall be allowed a deduction from tax table income for the sum of
11 amounts paid ~~or incurred~~ during the taxable year by a taxpayer for tuition and fees
12 required for a student's enrollment in a nonpublic elementary or secondary school
13 which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F.
14 Supp. 528 and Section 501(c)(3) of the Internal Revenue Code or to any public
15 elementary or secondary laboratory school which is operated by a public college or
16 university. The deduction authorized by this Section shall be equal to fifty percent
17 of the actual amount of tuition and fees paid by the taxpayer per child ~~or, but no~~
18 **more than** five thousand dollars **of deduction** per child, ~~whichever is less~~ **may be**
19 **allowed to one or more taxpayers if the child qualifies as a dependency**
20 **exemption on the taxpayer's Louisiana income tax return for either the taxable**
21 **year or the prior taxable year**. The amount of the deduction authorized in this
22 Section shall not exceed the total taxable income of the individual.

23 * * *

1 §297.11. Tax deduction; educational expenses for home-schooled children

2 There shall be allowed a deduction from tax table income for educational
 3 expenses ~~incurred~~ **paid** during the taxable year by a taxpayer for home-schooling
 4 children. The deduction authorized by this Section shall be equal to fifty percent of
 5 the actual amount of qualified educational expenses ~~incurred~~ **paid** by the taxpayer
 6 for the home-schooling of each child, ~~or,~~ **but no more than** five thousand dollars **of**
 7 **deduction** per child, ~~whichever is less~~ **may be allowed to one or more taxpayers**
 8 **if the child qualifies as a dependency exemption on the taxpayer's Louisiana**
 9 **income tax return for either the taxable year or the prior taxable year.** For
 10 purposes of this Section, qualified educational expenses shall include amounts
 11 expended for the purchase of textbooks and curricula necessary for home-schooling
 12 of each child. The amount of the deduction authorized by this Section shall not
 13 exceed the total taxable income of the individual.

14 §297.12. Tax deduction; fees and other educational expenses for a quality public
 15 education

16 A. There shall be allowed a deduction from tax table income for ~~the sum of~~
 17 ~~fees or other~~ amounts paid during a tax year by a taxpayer to **for a quality education**
 18 **in** a public elementary or secondary school ~~for a quality education~~, which includes
 19 all of the following:

20 (1) The purchase of school uniforms required by such schools for general
 21 day-to-day use.

22 (2) The purchase of textbooks, curricula, or other instructional materials
 23 required by such schools.

24 (3) The purchase of school supplies required by such schools.

25 B.(1) The deduction authorized by this Section shall be equal to fifty percent
 26 of the actual amount paid by the taxpayer per student, ~~or~~ **but no more than** five
 27 thousand dollars **of deduction** per student, ~~whichever is less~~ **may be allowed to one**
 28 **or more taxpayers if the child qualifies as a dependency exemption on the**
 29 **taxpayer's Louisiana income tax return for either the taxable year or the prior**
 30 **taxable year.**

1 (2) In addition, the amount of the deduction shall not exceed the total taxable
2 income of the individual.

3 Section 2. The provisions of this Act shall be applicable to amounts paid on and after
4 January 1, 2009.

5 Section 3. This Act shall become effective upon signature by the governor or, if not
6 signed by the governor, upon expiration of the time for bills to become law without signature
7 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
8 vetoed by the governor and subsequently approved by the legislature, this Act shall become
9 effective on the day following such approval.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____