

Existing law provides an individual income tax deduction for elementary and secondary school tuition and other educational expenses for education at a nonpublic school or public school, and expenses associated with home-schooling.

New law retains existing 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.

New 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 (July 8, 2009).

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