

SENATE BILL NO. 13

BY SENATORS MARIONNEAUX AND WALSWORTH AND REPRESENTATIVES
GREENE, BALDONE, CARTER, HENRY, ROBIDEAUX AND
TEMPLET

1 AN ACT

2 To amend and reenact R.S. 47:297.10(A), relative to income tax deductions; to authorize a
3 deduction for the amount of certain tuition and fees paid to certain elementary and
4 secondary schools; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:297.10(A) is hereby amended and reenacted to read as follows:

7 §297.10. Tax deduction; elementary and secondary school tuition

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

22 * * *

23 Section 2. The provisions of this Act shall be applicable to all income tax years
24 beginning on and after January 1, 2011.

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

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____