

Prior law authorized a deduction from taxable income equal to 50% of "tuition and fees" paid by a taxpayer for a dependent child to a nonpublic elementary or secondary school or to any public elementary or secondary laboratory school which is operated by a public college or university. The deduction is limited to \$5,000 per child.

"Tuition" is defined as the following:

- (1) The purchase of school uniforms required by schools for general day-to-day use.
- (2) The purchase of textbooks, curricula, or other instructional materials required by schools.
- (3) The purchase of school supplies required by schools.

New law removes the 50% cap, making the deduction equal to the full amount paid by such taxpayers up to \$5,000 per child.

Applicable to all income tax years beginning on and after January 1, 2011.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:297.10(A))