
DIGEST

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HB 202 Original

2017 Regular Session

Abraham

Abstract: Repeals the elementary and secondary school tuition income tax deduction and the educational expenses income tax credit.

Present law allows an individual taxpayer to claim an \$18 income tax credit for educational expenses for each dependent child attending kindergarten through 12th grade in La.

Proposed law repeals present law.

Present law allows an individual taxpayer to deduct from their income tax liability the amounts paid for tuition and fees for dependents attending a nonpublic elementary or secondary school. The amount of the deduction is limited to the actual amount of tuition and fees paid by the taxpayer per child or \$5,000.

Proposed law repeals present law.

Applicable for all taxable periods beginning on or after Jan. 1, 2018.

Effective Jan. 1, 2018.

(Repeals R.S. 47:297(D) and 297.10)