

2017 Regular Session

HOUSE BILL NO. 303

BY REPRESENTATIVE HENSGENS

TAX CREDITS: Provides for tax credits for certain educational expenses

1 AN ACT

2 To enact R.S. 47:297(Q), relative to tax credits; to authorize a tax credit against individual  
3 income tax for certain expenses incurred by educators; to provide for eligibility; to  
4 provide for the amount of the tax credit; to provide for certain requirements and  
5 limitations; to provide for the amount of the credit; to provide for applicability; and  
6 to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:297(Q) is hereby enacted to read as follows:

9 \* \* \*

10 Q.(1) There shall be allowed a credit against the individual income tax  
11 liability of a taxpayer for the eligible expenses of eligible educators.

12 (2) The amount of the credit shall be one hundred twenty-five dollars for  
13 every two hundred fifty dollars of eligible expenses by the taxpayer claiming the  
14 credit. If the credit exceeds the amount of any taxes due, the amount of any unused  
15 credit may be carried forward as a credit against subsequent tax liability. The credit  
16 shall not be allowed against prior year tax liability.

17 (3) As used in this Subsection, the following definitions shall apply:

18 (a) "Eligible educator" means an individual who is a kindergarten through  
19 twelfth grade teacher, instructor, or aid in a qualified school for at least eight  
20 hundred and ten hours during a tax year.

1           **(b) "Eligible expense" means a necessary and ordinary expense incurred by**  
2           **an eligible educator on books, supplies, equipment, software, services, or other**  
3           **material used in a classroom or instructional setting in a qualified school.**

4           **(c) "Necessary and ordinary expense" means an expense that is helpful and**  
5           **appropriate for the profession of an educator and common and accepted in the**  
6           **education field.**

7           **(d) "Qualified school" means any of the following located in Louisiana:**

8           **(i) Public elementary and secondary school.**

9           **(ii) Non-public elementary and secondary school.**

10          **(iii) Home school program.**

11          **(4) The secretary of the Department of Revenue may promulgate rules and**  
12          **regulations in accordance with the Administrative Procedure Act as necessary to**  
13          **implement the provisions of this Subsection, which rules and regulations may**  
14          **include a requirement that taxpayers submit documentation with their returns, or to**  
15          **specifically retain records that will enable the department to determine the taxpayer's**  
16          **eligibility for and amount of the tax credit claimed under this Section.**

17          **(5) The provisions of this Subsection shall be applicable to tax years**  
18          **beginning on or after January 1, 2018, and before January 1, 2023.**

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 303 Original

2017 Regular Session

Hensgens

**Abstract:** Authorizes an income tax credit for the educational expenses of educators for tax years beginning on or after Jan. 1, 2018, and prior to Jan. 1, 2023.

Proposed law authorizes an individual income tax credit for eligible educators in the amount of \$125 for every \$250 of eligible expenses made by the taxpayer claiming the credit.

Proposed law allows the taxpayer to carry forward the credit if it exceeds the amount of any taxes due. Further, the credit is prohibited from being applied against prior year tax liability.

Proposed law defines "eligible educator" as a kindergarten through 12<sup>th</sup> grade teacher, instructor, or aid in a qualified school for at least 810 hours during a tax year.

Proposed law defines "eligible expense" as a necessary and ordinary expense incurred by an eligible educator on books, supplies, equipment, software, services, or other material used in a classroom or instructional setting in a qualified school.

Proposed law defines "qualified school" as a school located in La. that is a public elementary and secondary school, a non-public elementary and secondary school, or a home school program.

Proposed law authorizes the secretary of the Dept. of Revenue to promulgate rules and regulations in accordance with the Administrative Procedure Act to implement the provisions of proposed law.

Applicable to tax years beginning on or after Jan. 1, 2018, and before Jan. 1, 2023.

(Adds R.S. 47:297(Q))