

SENATE CONCURRENT RESOLUTION NO. 49

BY SENATOR TALBOT

A CONCURRENT RESOLUTION

To urge and request the state Department of Revenue and state Department of Education to jointly provide a report to the legislature by October 31, 2021, regarding the income tax credits provided for donations to school tuition organizations (STO).

WHEREAS, since 2013, R.S. 47:6301 has provided for an income tax credit for donations a taxpayer makes to an STO; and

WHEREAS, at least ninety-five percent of the donations received by an STO must be used to provide scholarships to qualified students for attendance at a qualified nonpublic school of their parent's choice; and

WHEREAS, a "qualified student" means a child who is a member of a family residing in Louisiana with a total household income that does not exceed two hundred fifty percent of the federal poverty level; and

WHEREAS, the maximum amount for a scholarship provided by an STO to a qualified student in kindergarten through eighth grade cannot exceed the school's tuition and mandatory fees or eighty percent of the state average Minimum Foundation Program (MFP) per pupil funding amount for the previous year, whichever is less; and

WHEREAS, the maximum amount for an STO scholarship awarded to a qualified student in grades nine through twelve cannot exceed the school's tuition and mandatory fees or ninety percent of the state average MFP per pupil funding amount for the previous year, whichever is less; and

WHEREAS, it is important to understand the total financial impact of the STO tax credit and scholarship program on the finances of the state; and

WHEREAS, a joint report by the state Department of Revenue and the state Department of Education to the legislature should provide important information regarding the costs and benefits of the STO tax credit and scholarship program to students and the state; and

WHEREAS, the joint report should at a minimum provide the following information in total and for each fiscal year since the tax credits have been in effect:

(1) The total number of students receiving scholarships from an STO.

(2) The amount of state revenue foregone as a result of the tax credit.

(3) The average STO scholarship amount provided per student.

(4) The average per pupil amounts provided (state, local, and combined) in the applicable MFP formula approved by the legislature.

(5) The actual amount of state and local funds that would have been spent on the students receiving STO scholarships had they attended their assigned public school in the preceding school year.

THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby urge and request the state Department of Revenue and state Department of Education to jointly provide a report to the Senate committees on education, revenue and fiscal affairs, and finance, and the House committees on education, ways and means, and appropriations, by October 31, 2021, regarding the income tax credits provided for donations to school tuition organizations.

BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the secretary of the state Department of Revenue and the state superintendent of education.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES