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**SENATE COMMITTEE AMENDMENTS**

2025 Regular Session

Amendments proposed by Senate Committee on Revenue and Fiscal Affairs to Reengrossed House Bill No. 238 by Representative McFarland

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AMENDMENT NO. 1

On page 1, delete line 2 and insert "To amend and reenact R.S. 47:297.10(A), 297.11(A), 297.12(A)(introductory paragraph) and (B)(1), 297.20(C), and 6042(B)(introductory paragraph) and (1), (D), (E),"

AMENDMENT NO. 2

On page 1, line 3, after "(F)(4)" and before the comma "," insert "and to enact R.S. 47:297.20(D)"

AMENDMENT NO. 3

On page 1, line 3, after "income tax;" and before "to provide" insert "to provide for the tax deduction for elementary and secondary school tuition; to provide for the tax deduction for educational expenses for home-schooled children; to provide for the tax deduction for fees and other educational expenses for a quality public education; to provide for reporting requirements;"

AMENDMENT NO. 4

On page 1, delete lines 11 and 12 and insert the following:

"Section 1. R.S. 47:297.10(A), 297.11(A), 297.12(A)(introductory paragraph) and (B)(1), 297.20(C), and 6042(B)(introductory paragraph) and (1), (D), (E), and (F)(4) are hereby amended and reenacted and R.S. 47:297.20(D) is hereby enacted to read as follows:

§297.10. Tax deduction; elementary and secondary school tuition

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

\* \* \*

§297.11. Tax deduction; educational expenses for home-schooled children

A. There shall be allowed a deduction from tax table income for educational expenses paid during the taxable year by a taxpayer for home-schooling of a child if the child ~~qualifies as a dependency exemption~~ is claimed as a dependent on the taxpayer's ~~Louisiana~~ federal income tax return. The deduction authorized by this Section shall be equal to fifty percent of the actual amount of qualified educational expenses paid by the taxpayer for the home-schooling of each child, but no more than six thousand dollars of deduction per child may be allowed to one or more taxpayers if the child ~~qualifies as a dependency exemption~~ is claimed as a dependent on the taxpayer's ~~Louisiana~~ federal income tax return for either the taxable year or the prior taxable year. For purposes of this Section, qualified educational expenses shall include amounts expended for the purchase of textbooks and curricula

necessary for home-schooling of each child. The amount of the deduction authorized by this Section shall not exceed the total taxable income of the individual.

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§297.12. Tax deduction; fees and other educational expenses for a quality public education

A. There shall be allowed a deduction from tax table income for amounts paid during a tax year by a taxpayer which are associated with a student's enrollment in a public elementary or secondary school in order to ensure a quality education, if the student ~~qualifies as a dependency exemption~~ is claimed as a dependent on the taxpayer's ~~Louisiana~~ federal income tax return. For purposes of this Section, "amounts" shall include all of the following:

\* \* \*

B.(1) The deduction authorized by this Section shall be equal to fifty percent of the actual amount paid by the taxpayer per student, but no more than six thousand dollars of deduction per student may be allowed to one or more taxpayers if the child ~~qualifies as a dependency exemption~~ is claimed as a dependent on the taxpayer's ~~Louisiana~~ federal income tax return for either the taxable year or the prior taxable year.

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#### AMENDMENT NO. 5

On page 2, between lines 7 and 8, insert the following:

"D. The Department of Children and Family Services shall, on or before the thirty-first day of January of each calendar year, submit a report to the secretary of the Department of Revenue listing all finalized adoptions made from foster care, as defined in Children's Code Article 603, or a youth receiving extended foster care services pursuant to the Extended Foster Care Program Act, during the prior calendar year. The report shall be in electronic format and contain the name of the individual who is listed as an adoptive parent on the adoption order or decree, the individual's social security number, the date on which the adoption was finalized, and the number of children adopted by the individual."

#### AMENDMENT NO. 6

On page 3, delete line 9 and insert the following:

"E.(1) The secretary of the department may promulgate rules in accordance with the provisions of the Administrative Procedure Act to implement the provisions of this Section.

(2) The Department of Children and Family Services shall, on or before the thirty-first day of January of each calendar year, submit a report to the secretary of the Department of Revenue listing all nonprofit foster care organizations licensed by and in good standing with the Department of Children and Family Services during the prior calendar year. The report shall be in electronic format and contain the nonprofit foster care organization's name and federal employer identification number or Louisiana Department of Revenue account number."