

# ACT No. 282

2025 Regular Session

HOUSE BILL NO. 477

BY REPRESENTATIVE FREIBERG

1 AN ACT

2 To amend and reenact R.S. 47:6301(B)(1)(a) and (2)(a)(introductory paragraph) and (i),  
3 relative to income tax; to provide for the income tax credit for donations to school  
4 tuition organizations; to provide for eligibility requirements for schools; to provide  
5 for definitions; to provide certain requirements; to provide for effectiveness; and to  
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:6301(B)(1)(a) and (2)(a)(introductory paragraph) and (i) are  
9 hereby amended and reenacted to read as follows:

10 §6301. Credit; donations to school tuition organizations

11 \* \* \*

12 B.(1)(a) For purposes of this Section, the term "school tuition organization"  
13 shall mean a tax exempt organization organized under Section 501(c)(3) of the  
14 Internal Revenue Code which adheres to the requirements of this Section. The  
15 amount of scholarships awarded by a school tuition organization shall equal the  
16 amount of donations the organization receives from taxpayers, minus allowable  
17 administrative or promotional costs. No less than ninety-five percent of the monies  
18 received by the school tuition organization from taxpayer donations for scholarships  
19 shall be used to provide scholarships to students for attendance at a qualified  
20 nonpublic school or a public elementary or secondary laboratory school operated by  
21 a public college or university of their parent's choice. In addition, a school tuition

1 organization shall provide educational scholarships to students without limiting  
2 available scholarships to students of only one qualified school.

3 \* \* \*

4 (2)(a) For purposes of this Section, a "qualified school" shall mean a  
5 nonpublic elementary or secondary school in this state which is approved,  
6 provisionally approved, or probationally approved by the Board of Elementary and  
7 Secondary Education and which complies with the criteria set forth in *Brumfield, et*  
8 *al. v. Dodd, et al.*, 425 F. Supp 528. A "qualified school" shall also include a public  
9 elementary or secondary laboratory school operated by a public college or university  
10 in this state. A qualified school shall do all of the following:

11 (i) Conduct criminal background checks on its employees and exclude from  
12 employment any person not permitted by state law to work in a nonpublic school or  
13 a public elementary or secondary laboratory school operated by a public college or  
14 university. The Department of Education shall bar an otherwise qualified school  
15 from participating in the credit authorized under this Section if the otherwise  
16 qualified school fails to comply with the requirements of this Item.

17 \* \* \*

18 Section 2. The provisions of this Act shall become effective beginning on January  
19 1, 2026, and shall be applicable to donations made to a school tuition organization which  
20 provides scholarships to qualified students to attend a qualified school for the 2026-2027  
21 school year and thereafter.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_