2026 Regular Session

HOUSE BILL NO. 910

BY REPRESENTATIVE FREIBERG

TAX CREDITS: Exempts the Dept. of Education from enrollment verification requirements for certain students

AN ACT

To amend and reenact R.S. 47:6301(C)(1)(d)(ii), relative to income tax; to provide for the income tax credit for donations to school tuition organizations; to provide for eligibility requirements for certain students; to exempt the Department of Education from verification requirements for certain students; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:6301(C)(1)(d)(ii) is hereby amended and reenacted to read as follows:

§6301. Credit; donations to school tuition organizations

* * *

C.(1)

* * *

(d)

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(ii) The Department of Education shall verify that each student receiving a scholarship from a school tuition organization was not enrolled in a public school in Louisiana on October first or February first of the school year for which the student received the scholarship pursuant to the definition of the student membership established by the State Board of Elementary and Secondary Education for the

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purposes of the Minimum Foundation Program formula. The verification required pursuant to the provisions of this Item shall not apply to students enrolled in a public elementary or secondary laboratory school operated by a public college or university in this state.

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Section 2. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

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)]

HB 910 Original 2026 Regular Session Freiberg

Abstract: Exempts the Dept. of Education from the requirement to verify that students enrolled in a public elementary or secondary laboratory school was not enrolled in a public school in La. on Oct. 1st or Feb. 1st of the school year for which the student received a scholarship for purposes of the school tuition organization tax credit.

Present law authorizes an income tax credit for donations a taxpayer makes during a taxable year to a school tuition organization (STO) that provides scholarships to qualified students to attend a qualified school. In order to qualify for the credit, the donation shall be made by a taxpayer who is required to file a La. income tax return. The amount of the credit shall be equal to the actual amount of the taxpayer's donation used by an STO to fund a scholarship to a qualified student, which shall not include administrative costs.

Present law defines a "qualified student" as a child who is a member of a family that resides in La. with a total household income that does not exceed 250% of the federal poverty level and who is a student entering kindergarten for the first time, a student who attended a public school the previous year, or a student who received a scholarship from an STO or the Student Scholarships for Educational Excellence Program for the previous school year.

Present law requires, in order for a student to be eligible for a scholarship from a school tuition organization, the Dept. of Education to verify that each student receiving a scholarship from a school tuition organization was not enrolled in a public school in La. on October 1st or Feb. 1st of the school year for which the student received the scholarship pursuant to the definition of the student membership established by the BESE for purposes of the MFP formula.

Proposed law retains present law but exempts the Dept. of Education from the enrollment verification requirement for students enrolled in a public elementary or secondary laboratory school operated by a public college or university in this state.

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Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:6301(C)(1)(d)(ii))

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