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## DIGEST

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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. 1<sup>st</sup> or Feb. 1<sup>st</sup> 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 1<sup>st</sup> or Feb. 1<sup>st</sup> 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.

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

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