

Regular Session, 2014

HOUSE BILL NO. 779

BY REPRESENTATIVE TALBOT

TAX/TAX REBATES: Provides relative to the definition of a "qualified student" for purposes of rebates for donations to school tuition organizations

1 AN ACT

2 To amend and reenact R.S. 47:6301(B)(3), relative to the rebate for donations to school
3 tuition organizations; to provide with respect to the definition of a "qualified student"
4 for purposes of the rebate; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:6301(B)(3) is hereby amended and reenacted to read as follows:

7 §6301. Rebates; donations to school tuition organizations

8 * * *

9 B.

10 * * *

11 (3)(a) For purposes of this Section, a "qualified student" shall mean a child
12 who is a member of a family that resides in Louisiana with a total household income
13 that does not exceed an amount equal to two hundred fifty percent of the federal
14 poverty level based on the federal poverty guidelines established by the federal office
15 of management and budget. ~~A qualified student shall also be~~ and who meets any of
16 the following criteria:

17 (i) Is a student who is entering kindergarten for the first time; .

18 (ii) Is a student who attended a public school the previous year; .

19 (iii) Is ~~or~~ a student who received a scholarship from a school tuition
20 organization for the previous school year.

(iv) Is a student currently enrolled in a public school which no longer provides a safe environment for the student due to acts of violence or threats of violence, bullying, including cyberbullying, use of illegal drugs or alcohol, arson, sexual activity, theft of personal property, and excessive disciplinary referrals and classroom disruptions.

(b) Any qualified student receiving a scholarship from a school tuition organization pursuant to the provisions of this Section shall be prohibited from receiving any other publicly funded scholarship, voucher, or other form of financial assistance specific to that student for purposes of attending a nonpublic school; however, a qualified student may receive scholarships from multiple school tuition organizations not to exceed the lesser of eighty percent of the state average Minimum Foundation Program per pupil funding amount for the previous year in the case of a qualified student enrolled in kindergarten through eighth grade, or ninety percent of the state average Minimum Foundation Program per pupil funding amount for the previous year in the case of a qualified student enrolled in ninth through twelfth grade.

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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)]

Talbot

HB No. 779

Abstract: Adds to the definition of a "qualified student" for purposes of the rebate for donations to school tuition organizations, any student enrolled in a public school which no longer provides a safe environment for the student due to certain specific acts or threats of violence.

Present law authorizes a rebate for donations a taxpayer makes to a school tuition organization which provides scholarships to qualified students to attend a qualified school. The amount of the rebate is equal to the actual amount of the taxpayer's donation used by a school tuition organization to fund a scholarship to a qualified student.

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 an amount equal to 250% of the federal poverty level based on the federal poverty guidelines. A qualified student shall also be a student who is entering kindergarten for the first time, a student who attended a public

school the previous year, or a student who received a scholarship from a school tuition organization for the previous school year.

Proposed law retains present law but adds to the definition of "qualified student" a student enrolled in a public school which no longer provides a safe environment for the student due to acts of violence or threats of violence, bullying, including cyberbullying, use of illegal drugs or alcohol, arson, sexual activity, theft of personal property, and excessive disciplinary referrals and classroom disruptions.

(Amends R.S. 47:6301(B)(3))