## HOUSE COMMITTEE AMENDMENTS

2017 Regular Session

Amendments proposed by House Committee on Ways and Means to Engrossed Senate Bill No. 95 by Senator Morrish

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AMENDMENT NO. 1

| 2 3                              | On page 1, line 4, after "6301(A)(2)," delete the remainder of the line and delete line 5 in its entirety and insert the following:                                                                                                                                                                                                                                                                                                                                                                                                                                              |
|----------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4<br>5<br>6                      | "6301(A)(3), (B)(1)(a) and (c)(vii) and (ix) and (2)(a)(i), (C)(1)(d) and (e) and (2), to enact R.S. 47:6301(B)(1)(c)(xii), and to repeal R.S. 47:6301(A)(2)(a), (b), and (c) and (D), relative to donations to school"                                                                                                                                                                                                                                                                                                                                                          |
| 7                                | AMENDMENT NO. 2                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 8                                | On page 1, delete lines 12 and 13 in their entirety and insert the following:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 9<br>10<br>11                    | "6301(A)(2), 6301(A)(3), (B)(1)(a) and (c)(vii) and (ix) and (2)(a)(i), (C)(1)(d) and (e) and (2) are hereby amended and reenacted and R.S. 47:6301(B)(1)(c)(xii) is hereby enacted to read as follows:"                                                                                                                                                                                                                                                                                                                                                                         |
| 12                               | AMENDMENT NO. 3                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 13<br>14                         | On page 2, line 3, after "school." delete the remainder of the line, delete lines 4 through 8 in their entirety and insert the following:                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| 15                               | " In order to qualify for the rebate credit,"                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 16                               | AMENDMENT NO. 4                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 17                               | On page 2, line 20, after "subsequent" delete the remainder of the line                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 18                               | AMENDMENT NO. 5                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 19<br>20                         | On page 2, delete lines 22 through 29 in their entirety and on page 3, delete line 1 in its entirety and insert:                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| 21<br>22<br>23                   | "(2) The rebate may be paid only after the conclusion of the school year and only when all of the following requirements have been satisfied: credit shall be earned when the donation is made.                                                                                                                                                                                                                                                                                                                                                                                  |
| 24                               | * * * **11                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| 25                               | AMENDMENT NO. 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| 26                               | On page 3, delete line 18, in its entirety and insert the following:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| 27<br>28<br>29<br>30<br>31<br>32 | "B.(1)(a) For purposes of this Section, the term "school tuition organization" shall mean a tax exempt organization organized under Section 501(c)(3) of the Internal Revenue Code which adheres to the requirements of this Section. The amount of scholarships awarded by a school tuition organization shall equal the amount of donations the organization receives from taxpayers, minus allowable administrative or promotional costs. No less than ninety-five percent of the monies received by the school tuition organization from taxpayer donations for scholarships |
| 34                               | shall be used to provide scholarships to students for attendance at a qualified                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

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nonpublic school of their parent's choice. A school tuition organization shall

carryforward all funds in accordance with the duration of time indicated by the donor pursuant to Paragraph (A)(1) of this Section. If, at the end of the fiscal year, a donor requests a refund of unexpended funds from his donation, the school tuition organization shall reimburse the donor the full amount of unexpended funds otherwise available to be used on scholarships, exclusive of funds available for administrative costs. If the donor does not elect to receive a refund, the school tuition organization may retain and carryforward the funds indefinitely or for a shorter period of time if so indicated by the donor. In addition, a school tuition organization shall provide educational scholarships to students without limiting available scholarships to students of only one qualified school."

## AMENDMENT NO. 7

On page 4, between lines 26 and 27, insert the following:

"(xii) Shall annually pay out or reserve for scholarships at least seventy-five percent of all funds from donations. In order for a reservation of funds to qualify under this Item, the funds are required to be designated for a specific student who is awarded a scholarship for the next school year or for multiple school years. On July first of each year, the school tuition organization shall make an accounting of all funds received as donations during the previous calendar year and retained from the year before the previous calendar year. Any donated funds retained by a school tuition organization as of July first that exceed twenty-five percent of all funds available from donations from all prior calendar years shall be remitted to the Department of Education for deposit into the state general fund.

24 \* \* \*"

- 25 AMENDMENT NO. 8
- 26 On page 5, delete line 3 in its entirety
- 27 AMENDMENT NO. 9
- On page 5, delete line 10 in its entirety and insert the following:
- 29 "C.(1)

\* \* \*

(d)(1) The Department of Education shall verify that each qualified student has received scholarships not to exceed the lesser of actual tuition and fees at the qualified school or 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. If the total amount of scholarships received by a qualified student has exceeded one of these amounts, as applicable, the school tuition organization that had awarded the scholarship that caused the student's total scholarship amount to exceed this amount shall refund the state the difference.

(2)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 purposes of the Minimum Foundation Program formula."

## 1 AMENDMENT NO. 10

- 2 On page 5, delete line 28 in its entirety and insert the following:
- 3 "Section 2. R.S. 47:6301(A)(2)(a), (b), and (c) and (D) are hereby repealed in their
- 4 entirety."