

2019 Regular Session

SENATE BILL NO. 6

BY SENATOR HENSGENS

TAX/TAXATION. Provides for a tax deduction for certain expenses incurred by teachers.
(gov sig)

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AN ACT

To amend and reenact R.S. 47:293(9)(x), (10), and (11), relative to individual income tax deductions; to authorize an individual income tax deduction for certain expenses incurred by primary and secondary teachers; to provide for eligibility; to provide for certain requirements and limitations; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:293(9)(x), (10), and (11) are hereby amended and reenacted to read as follows:

§293. Definitions

The following definitions shall apply throughout this Part, unless the context requires otherwise:

* * *

(9)(a) "Tax table income", for resident individuals, means adjusted gross income plus interest on obligations of a state or political subdivision thereof, other than Louisiana and its municipalities, title to which obligations vested with the resident individual on or subsequent to January 1, 1980, and less:

* * *

1 (x) The ~~temporary~~ teacher expense deduction.

2 * * *

3 (10) "Tax table income", for nonresident individuals, means the amount of
4 Louisiana income, as provided in this Part, allocated and apportioned under the
5 provisions of R.S. 47:241 through 247, plus the total amount of the personal
6 exemptions and deductions already included in the tax tables promulgated by the
7 secretary under authority of R.S. 47:295, less the proportionate amount of the federal
8 income tax liability, excess federal itemized personal deductions, the ~~temporary~~
9 teacher expense deduction, the recreation volunteer and volunteer firefighter
10 deduction, the construction code retrofitting deduction, any gratuitous grant, loan,
11 or other benefit directly or indirectly provided to a taxpayer by a hurricane recovery
12 entity if such benefit was included in federal adjusted gross income, the exclusion
13 provided for in R.S. 47:297.3 for S Bank shareholders, the deduction for expenses
14 disallowed by I.R.C. Section 280C, salaries, wages or other compensation received
15 for disaster or emergency-related work rendered during a declared state disaster or
16 emergency, the deduction for net capital gains, and personal exemptions and
17 deductions provided for in R.S. 47:294. The proportionate amount is to be
18 determined by the ratio of Louisiana income to federal adjusted gross income. When
19 federal adjusted gross income is less than Louisiana income, the ratio shall be one
20 hundred percent.

21 ~~(11)(a) "Temporary teacher deduction" for the purposes of this Part, means~~
22 ~~a deduction for each tax year beginning in 2007 and 2008 only, in an amount of one~~
23 ~~thousand dollars for an individual who was previously employed as a public school~~
24 ~~classroom teacher by a school board in one of the following parishes impacted by~~
25 ~~Hurricane Katrina: Jefferson, Orleans, Plaquemines, St. Bernard, and St. Tammany.~~

26 (b) In order to qualify for the deduction, the public school classroom teacher
27 shall agree in writing to be employed as a public school classroom teacher for at least
28 three years. The individual shall submit the agreement between the school board and
29 the teacher to the Department of Revenue in order to obtain the deduction. "Teacher

1 expense deduction" for the purpose of this Section means eligible expenses made
2 by eligible teachers during tax years beginning on or after January 1, 2018, and
3 before January 1, 2023.

4 (b) The amount of the deduction shall be equal to the eligible expenses
5 paid during the tax year by a taxpayer who is an eligible teacher, but shall be
6 no more than two hundred fifty dollars per tax year.

7 (i) "Eligible teacher" means an individual employed as a teacher or aid
8 to provide classroom instruction to pupils enrolled in a qualified school for at
9 least eight hundred and ten hours during a tax year.

10 (ii) "Eligible expense" means a necessary and ordinary expense incurred
11 by an eligible teacher on books, supplies, equipment, software, services, or other
12 material used in a classroom or instructional setting in a qualified school that
13 is appropriate for the teaching profession and common and accepted in the
14 education field. Any expense deducted pursuant to R.S. 47:297.11, 297.12, and
15 297.13 shall not be an eligible expense.

16 (iii) "Qualified school" means any of the following located in Louisiana:

17 (aa) Public elementary and secondary school.

18 (bb) Non public elementary and secondary school approved by
19 the Board of Elementary and Secondary Education.

20 (c) The secretary of the Department of Revenue may promulgate rules
21 and regulations in accordance with the Administrative Procedure Act as
22 necessary to implement the provisions of this Paragraph, that may include a
23 requirement that taxpayers submit documentation with their returns, or to
24 specifically retain records that will enable the department to determine the
25 taxpayer's eligibility for and the amount of the deduction claimed under this
26 Section.

27 Section 2. This Act shall become effective upon signature by the governor
28 or, if not signed by the governor, upon expiration of the time for bills to become law
29 without signature by the governor, as provided by Article III, Section 18 of the

1 Constitution of Louisiana. If vetoed by the governor and subsequently approved by
2 the legislature, this Act shall become effective on the day following such approval.

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 6 Original

2019 Regular Session

Hensgens

Present law authorized a "temporary teacher deduction" as an individual tax deduction for tax years 2007 and 2008. Proposed law removes this expired deduction.

Proposed law authorizes an individual income tax deduction for eligible teachers of up to \$250 of eligible expenses made by the taxpayer.

Proposed law defines "eligible teacher" as an individual employed as a teacher or aid to provide classroom instruction to pupils enrolled in a qualified school for at least eight hundred and ten hours during a tax year.

Proposed law defines "eligible expense" as a necessary and ordinary expense incurred by an eligible teacher on books, supplies, equipment, software, services, or other material used in a classroom or instructional setting in a qualified school.

Present law provides deductions for elementary and secondary school expenses incurred by parents or legal guardians.

Proposed law provides that an expense eligible for one of the parent school expense deductions is not an eligible expense for purposes of the teacher expense deduction.

Proposed law defines "qualified school" as a school located in La. that is a public elementary and secondary school or a BESE approved non-public elementary and secondary school.

Proposed law authorizes the secretary of the Dept. of Revenue to promulgate rules and regulations in accordance with the Administrative Procedure Act to implement the provisions of proposed law.

Applicable to tax years beginning on or after Jan. 1, 2018, and before Jan. 1, 2023.

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

(Amends R.S. 47:293(9)(x), (10), and (11))