## SLS 21RS-211

## **ORIGINAL**

2021 Regular Session

## SENATE CONCURRENT RESOLUTION NO. 49

BY SENATOR TALBOT

TAX/TAXATIONRequests the Department of Revenue and the state Department of Education to jointly report on the implementation of tax credits for donations to school tuition organizations.

1	A CONCURRENT RESOLUTION
2	To urge and request the state Department of Revenue and state Department of Education to
3	jointly provide a report to the legislature by October 31, 2021, regarding the income
4	tax credits provided for donations to school tuition organizations (STO).
5	WHEREAS, since 2013, R.S. 47:6301 has provided for an income tax credit for
6	donations a taxpayer makes to a STO; and
7	WHEREAS, at least ninety-five percent of the donations received by a STO must be
8	used to provide scholarships to qualified students for attendance at a qualified nonpublic
9	school of their parent's choice; and
10	WHEREAS, a "qualified student" means a child who is a member of a family
11	residing in Louisiana with a total household income that does not exceed two hundred fifty
12	percent of the federal poverty level; and
13	WHEREAS, the maximum amount for a scholarship provided by a STO to a
14	qualified student in kindergarten through eighth grade cannot exceed the school's tuition and
15	mandatory fees or eighty percent of the state average Minimum Foundation Program (MFP)
16	per pupil funding amount for the previous year, whichever is less; and
17	WHEREAS, the maximum amount for a STO scholarship awarded to a qualified
18	student in grades nine through twelve cannot exceed the school's tuition and mandatory fees

SLS 21RS-211

## ORIGINAL SCR NO. 49

1	or ninety percent of the state average MFP per pupil funding amount for the previous year,
2	whichever is less; and
3	WHEREAS, it is important to understand the total financial impact of the STO tax
4	credit and scholarship program on the finances of the state; and
5	WHEREAS, a joint report by the state Department of Revenue and the state
6	Department of Education to the legislature should provide important information regarding
7	the costs and benefits of the STO tax credit and scholarship program to students and the
8	state; and
9	WHEREAS, the joint report should at a minimum provide the following information
10	in total and for each fiscal year since the tax credits have been in effect:
11	(1) The total number of students receiving scholarships from a STO.
12	(2) The amount of state revenue foregone as a result of the tax credit.
13	(3) The average STO scholarship amount provided per student.
14	(4) The average per pupil amounts provided (state, local, and combined) in the
15	applicable MFP formula approved by the legislature.
16	(5) The actual amount of state and local funds that would have been spent on the
17	students receiving STO scholarships had they attended their assigned public
18	school in the preceding school year.
19	THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
20	urge and request the state Department of Revenue and state Department of Education to
21	jointly provide a report to the Senate committees on education, revenue and fiscal affairs,
22	and finance, and the House committees on education, ways and means, and appropriations,
23	by October 31, 2021, regarding the income tax credits provided for donations to school
24	tuition organizations.
25	BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
26	secretary of the state Department of Revenue and the state superintendent of education.

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

SCR 49 Original

DIGEST 2021 Regular Session

Talbot

Requests the state departments of Revenue and Education to jointly provide a report to the legislature by October 31, 2021, regarding the tax credits provided for donations to a school tuition organization.