

2025 Regular Session

HOUSE BILL NO. 484

BY REPRESENTATIVE ZERINGUE

TAX CREDITS: Provides for eligibility requirements for students participating in the student tuition organization tax credit program

1 AN ACT

2 To amend and reenact R.S. 47:6301(B)(3), relative to income tax; to provide for the income
3 tax credit for donations to school tuition organizations; to provide for eligibility
4 requirements; to provide for definitions; to provide for limitations; to provide for
5 effectiveness; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

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

8 §6301. Credit; donations to school tuition organizations

9 * * *

10 B.

11 * * *

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

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

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

(iii)(cc) Is a student who received a scholarship from a school tuition organization or ~~the Student Scholarships for Educational Excellence Program~~ from a state funded school choice program for the previous school year.

(dd) Is a student with a disability.

(ii) The household income limitation provided in Item (i) of this Subparagraph shall not be applicable to a qualified student with a disability.

(b) ~~Any~~ A qualified student receiving a scholarship from a school tuition organization pursuant to the provisions of this Section shall not 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,~~ Additionally, 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.

* * *

Section 2. The provisions of this Act shall become effective beginning on January 1, 2026, and shall be applicable to donations made to a school tuition organization which provides scholarships to qualified students to attend a qualified school for the 2025-2026 school year and thereafter.

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)]

HB 484 Original

2025 Regular Session

Zeringue

Abstract: Adds disabled students to the list of qualified students eligible to participate in the school tuition organization tax credit program.

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 authorizes the credit to be used in addition to any federal tax credit or deduction earned for the same donation. However, a taxpayer shall not receive any other state tax benefit for which the taxpayer has received a tax credit pursuant to present law. Further provides that if the amount of the tax credit exceeds the total tax liability of the taxpayer in the taxable year, the amount of the credit not used as an offset against tax liability may be carried forward as a credit against subsequent income tax liabilities for a period not to exceed three taxable years.

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 base and who meets any of the following:

- (1) Is a student who is entering kindergarten for the first time.
- (2) Is a student who attended a public school the previous year.
- (3) Is a student who received a scholarship from a school tuition organization or the Student Scholarships for Educational Excellence Program for the previous school year.

Proposed law retains present law but adds students with disabilities to the list of qualified students and exempts disabled students from the household income limitation provided for in present law. Proposed law also adds scholarships from a state funded school choice program rather than the Student Scholarships for Excellence Program to the types of scholarships a qualified student can receive.

Present law prohibits a qualified student from receiving a scholarship from an STO and also receiving any other publicly funded scholarship, voucher, or other form of financial assistance specific to that student for purposes of attending a nonpublic school.

Proposed law changes present law by *authorizing* rather than prohibiting a qualified student to receive a scholarship from an STO and to also receive any other publicly funded scholarship, voucher, or other form of financial assistance specific to that student for purposes of attending a nonpublic school.

Effective January 1, 2026, and applicable to donations made to an STO which provides scholarships to qualified students to attend a qualified school for the 2025-2026 school year and thereafter.

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