

- (3) Total amount of donations made by each taxpayer during the previous calendar year.
- (4) The name, address, and the federal employer identification number or the last four digits of the social security number of each taxpayer who donates.

Proposed law limits the total amount of credits granted pursuant to proposed law to \$10,000,000 per calendar year. Requires DOR to approve credits on a first-come, first-serve basis until the maximum amount of credits has been granted.

Proposed law provides that no credits shall be granted pursuant to this program for taxable periods beginning on or after January 1, 2028.

Effective January 1, 2026, and applicable to donations made to a public school for the 2025-2026 school year and thereafter.

(Adds R.S. 47:6302)