

BY REPRESENTATIVE FREIBERG

To amend and reenact R.S. 47:6301(B)(1)(a) and (2)(a)(introductory paragraph) and (i), relative to income tax; to provide for the income tax credit for donations to school tuition organizations; to provide for eligibility requirements for schools; to provide for definitions; to provide certain requirements; to provide for effectiveness; and to provide for related matters.

Section 1. R.S. 47:6301(B)(1)(a) and (2)(a)(introductory paragraph) and (i) are hereby amended and reenacted to read as follows:

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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 shall be used to provide scholarships to students for attendance at a qualified nonpublic school or a public elementary or secondary laboratory school operated by a public college or university of their parent's choice. In addition, a school tuition

organization shall provide educational scholarships to students without limiting available scholarships to students of only one qualified school.

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(2)(a) For purposes of this Section, a "qualified school" shall mean a nonpublic elementary or secondary school in this state which is approved, provisionally approved, or probationally approved by the Board of Elementary and Secondary Education and which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.*, 425 F. Supp 528. A "qualified school" shall also include a public elementary or secondary laboratory school operated by a public college or university in this state. A qualified school shall do all of the following:

(i) Conduct criminal background checks on its employees and exclude from employment any person not permitted by state law to work in a nonpublic school or a public elementary or secondary laboratory school operated by a public college or university. The Department of Education shall bar an otherwise qualified school from participating in the credit authorized under this Section if the otherwise qualified school fails to comply with the requirements of this Item.

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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 2026-2027 school year and thereafter.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____