

2025 Regular Session

HOUSE BILL NO. 238

BY REPRESENTATIVES MCFARLAND, ADAMS, AMEDEE, BACALA, BILLINGS,
WILFORD CARTER, CHASSION, CHENEVERT, DEWITT, EDMONSTON,
EGAN, FISHER, GLORIOSO, GREEN, HORTON, HUGHES, JACKSON, KNOX,
MELERINE, NEWELL, OWEN, SCHAMERHORN, SCHLEGEL, TARVER,
TAYLOR, THOMPSON, WALTERS, WYBLE, YOUNG, AND ZERINGUE

AN ACT

To amend and reenact R.S. 47:297.10(A), 297.11(A), 297.12(A)(introductory paragraph)
and (B)(1), 297.20(C), and 6042(D), (E), and (F)(4) and to repeal R.S. 47:6042(B),
relative to income tax; to provide for the tax deduction for educational expenses for
home-schooled children; to provide for the tax deduction for fees and other
educational expenses for a quality education; to provide for reporting requirements;
to provide for tax benefits for adoption of children from foster care and donations to
certain foster care charitable organizations; to provide for a tax deduction for
adoption of children from foster care; to provide for a tax credit for donations to
foster care charitable organizations; to provide for administration of the tax
deduction and tax credit by the Department of Revenue; to provide for definitions;
to provide for applicability; to provide for an effective date; and to provide for
related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:297.10(A), 297.11(A), 297.12(A)(introductory paragraph) and
(B)(1), 297.20(C), and 6042(D), (E), and (F)(4) are hereby amended and reenacted to read
as follows:

§297.10. Tax deduction; elementary and secondary school tuition

A. There shall be allowed a deduction from tax table income for the sum of amounts paid during the taxable year by a taxpayer for tuition and fees required for a student's enrollment in a nonpublic elementary or secondary school which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F. Supp. 528 and Section 501(c)(3) of the Internal Revenue Code, or to any public elementary or secondary laboratory school which is operated by a public college or university, if the student ~~qualifies as a dependency exemption~~ is claimed as a dependent on the taxpayer's ~~Louisiana~~ federal income tax return. The deduction authorized by this Section shall be equal to the actual amount of tuition and fees paid by the taxpayer per child, but no more than six thousand dollars of deduction per child may be allowed to one or more taxpayers if the child ~~qualifies as a dependency exemption~~ is claimed as a dependent on the taxpayer's ~~Louisiana~~ federal income tax return for either the taxable year or the prior taxable year. The amount of the deduction authorized in this Section shall not exceed the total taxable income of the individual.

* * *

§297.11. Tax deduction; educational expenses for home-schooled children

A. There shall be allowed a deduction from tax table income for educational expenses paid during the taxable year by a taxpayer for home-schooling of a child if the child ~~qualifies as a dependency exemption~~ is claimed as a dependent on the taxpayer's ~~Louisiana~~ federal income tax return. The deduction authorized by this Section shall be equal to fifty percent of the actual amount of qualified educational expenses paid by the taxpayer for the home-schooling of each child, but no more than six thousand dollars of deduction per child may be allowed to one or more taxpayers if the child ~~qualifies as a dependency exemption~~ is claimed as a dependent on the taxpayer's ~~Louisiana~~ federal income tax return for either the taxable year or the prior taxable year. For purposes of this Section, qualified educational expenses shall include amounts expended for the purchase of textbooks and curricula

1 necessary for home-schooling of each child. The amount of the deduction authorized
2 by this Section shall not exceed the total taxable income of the individual.

3 * * *

4 §297.12. Tax deduction; fees and other educational expenses for a quality public
5 education

6 A. There shall be allowed a deduction from tax table income for amounts
7 paid during a tax year by a taxpayer which are associated with a student's enrollment
8 in a public elementary or secondary school in order to ensure a quality education, if
9 the student ~~qualifies as a dependency exemption~~ is claimed as a dependent on the
10 taxpayer's ~~Louisiana~~ federal income tax return. For purposes of this Section,
11 "amounts" shall include all of the following:

12 * * *

13 B.(1) The deduction authorized by this Section shall be equal to fifty percent
14 of the actual amount paid by the taxpayer per student, but no more than six thousand
15 dollars of deduction per student may be allowed to one or more taxpayers if the child
16 ~~qualifies as a dependency exemption~~ is claimed as a dependent on the taxpayer's
17 ~~Louisiana~~ federal income tax return for either the taxable year or the prior taxable
18 year.

19 * * *

20 §297.20. Tax deduction; adoption from foster care

21 * * *

22 C.(1) The secretary of the Department of Revenue may promulgate rules in
23 accordance with the Administrative Procedure Act to implement the provisions of
24 this Section, including rules related to the submission of documentation when
25 claiming the deduction.

26 (2) If the rules promulgated pursuant to this Subsection require the
27 submission of a deduction eligibility certification letter and the secretary of the
28 Department of Revenue determines that the process of obtaining that letter is an
29 impediment to, or causes an undue burden for, claiming of the deduction provided
30 for in this Section, then the secretary may amend such rules to provide for an

1 alternative process for certification of eligibility for the deduction. The process may
 2 include certification on a standardized form promulgated by the secretary in rule.

3 * * *

4 §6042. Credits; qualifying foster care charitable organizations

5 * * *

6 D.(1) A ~~qualified~~ qualifying foster care charitable organization shall issue
 7 ~~a receipt~~ to each person from whom the ~~foster care~~ organization receives a donation
 8 a receipt that meets the requirements of Paragraph (2) of this Subsection. The receipt
 9 ~~shall indicate the actual amount of the donation that was used by the foster care~~
 10 ~~organization to provide services to qualified individuals.~~ A taxpayer shall provide
 11 a copy of the receipt to the department when claiming the credit authorized by this
 12 Section.

13 ~~(2) The department shall provide a standardized format for the receipt~~
 14 ~~required pursuant to this Subsection.~~ The receipt required by this Subsection shall
 15 contain all of the following information:

16 (a) The name of the organization.

17 (b) The actual amount of the donation that was used by the foster care
 18 organization to provide services to qualified individuals.

19 (c) A statement that no goods or services were provided by the organization
 20 in return for the contribution; or, if goods or services were provided, a description
 21 and good faith estimate of the value of the goods or services or a statement that the
 22 goods or services consisted entirely of intangible religious benefits.

23 (d) The name and federal employer identification number or last four digits
 24 of the social security number of the taxpayer making the donation.

25 E.(1) The secretary of the department may promulgate rules in accordance
 26 with the provisions of the Administrative Procedure Act to implement the provisions
 27 of this Section.

28 (2) The Department of Children and Family Services shall, on or before the
 29 thirty-first day of January of each calendar year, submit a report to the secretary of
 30 the Department of Revenue listing all qualifying foster care charitable organizations

1 that held a valid, unsuspended license issued by the Department of Children and
2 Family Services during the prior calendar year. The report shall be in electronic
3 format and contain the foster care organization's name and federal employer
4 identification number or Louisiana Department of Revenue account number.

5 F. For purposes of this Section, the following words shall have the following
6 meanings unless the context clearly indicates otherwise:

7 * * *

8 (4) "Qualifying foster care charitable organization" or "foster care
9 organization" means ~~an organization that meets all of the following criteria:~~

10 ~~(a) Is exempt from federal income tax pursuant to Section 501(c)(3) of the~~
11 ~~Internal Revenue Code.~~

12 ~~(b) Provides services to at least twenty-five qualified individuals each~~
13 ~~operating year.~~

14 ~~(c) Spends at least seventy-five percent of its total budget on providing~~
15 ~~services to qualified individuals or spends at least seventy-five percent of its funds~~
16 ~~budgeted for Louisiana on providing services to qualified individuals and the~~
17 ~~organization certifies to the department that one hundred percent of the donations it~~
18 ~~receives from Louisiana residents will be spent on providing services to qualified~~
19 ~~individuals.~~

20 ~~(d) Is approved by the department after applying as provided in Subsection~~
21 ~~B of this Section~~ an organization licensed by the Department of Children and Family
22 Services as a child placing agency to provide adoption and foster care services.

23 * * *

24 Section 2. R.S. 47:6042(B) is hereby repealed in its entirety.

25 Section 3. The provisions of this Act shall apply to taxable periods beginning on or
26 after January 1, 2025.

27 Section 4. This Act shall become effective upon signature by the governor or, if not
28 signed by the governor, upon expiration of the time for bills to become law without signature
29 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____