DIGEST

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Talbot HB No. 780

Abstract: Includes Student Scholarship for Education Excellence Program in scholarship priority and definition of "qualified student" and specifies that the requirement of a school tuition organization to ensure the portability of a scholarship and the proration of the scholarship amount only applies to qualified schools served by the school tuition organization.

<u>Present law</u> authorizes a rebate for donations a taxpayer makes to a school tuition organization (STO) which provides scholarships to qualified students to attend a qualified school. The amount of the rebate is equal to the actual amount of the taxpayer's donation used by an STO to fund a scholarship to a qualified student.

<u>Present law</u> provides relative to the requirement that an STO provide scholarships to qualified students on a first-come, first served basis with priority given to students who received a scholarship the previous year.

<u>Proposed law</u> specifies, with respect to the priority given to students who received a scholarship the previous year, that the scholarship was from either the STO or the Student Scholarships for Educational Excellence Program.

<u>Present law</u> requires an STO to ensure that scholarships granted to qualified students are portable during the school year and can be used at any qualifying school that accepts a qualified student. Authorizes the scholarship amount to be prorated if a parent desires their student to move to a new qualified school during a school year.

<u>Proposed law</u> specifies that the STO's obligation to ensure that the scholarship is portable and that tuition amount is prorated only applies to a qualifying school served by the STO.

<u>Present law</u> 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 an amount equal to 250% of the federal poverty level based on the federal poverty guidelines. A qualified student shall also be a student who is entering kindergarten for the first time, a student who attended a public school the previous year, or a student who received a scholarship from an STO for the previous school year.

<u>Proposed law</u> retains <u>present law</u> but adds to the definition of a "qualified student", a student who received a scholarship from the Student Scholarships for Educational Excellence Program.

(Amends R.S. 47:6301(B)(1)(c)(iv) and (viii) and (3))