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## DIGEST

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HB 277 Original

2015 Regular Session

Harris

**Abstract:** Repeals the \$25 per child individual income tax credit for educational expenses.

Present law authorizes a tax credit for each child attending kindergarten through 12<sup>th</sup> grade if the child qualifies as a dependency exemption on the taxpayer's La. income tax return.

Proposed law repeals present law.

Effective Jan. 1, 2015, and applicable to all tax years beginning on and after Jan. 1, 2015.

(Repeals R.S. 47:297(D))