
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Riley Boudreaux.

SB 93 Original	DIGEST 2015 Regular Session	Adley
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Present law grants a maximum credit of \$25 for educational expenses incurred for each child attending kindergarten, elementary, or secondary school.

Proposed law disallows the credit if the deduction for the payment of tuition and fees for elementary and secondary school tuition is taken for the child as provided for in R.S. 47:297.10.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:297(D)(1))