

Regular Session, 2009

ACT No. 460

HOUSE BILL NO. 338

BY REPRESENTATIVE GREENE AND SENATOR THOMPSON

1 AN ACT

2 To amend and reenact R.S. 47:293(9)(a)(xvi), 297.10(A), 297.11, and
3 297.12(A)(introductory paragraph) and (B)(1), relative to individual income tax
4 deductions; to provide for eligibility for deductions for tuition and other educational
5 expenses related to elementary and secondary education; to provide with respect to
6 eligible expenses; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:293(9)(a)(xvi), 297.10(A), 297.11, and 297.12(A)(introductory
9 paragraph) and (B)(1) are hereby amended and reenacted to read as follows:

10 §293. Definitions

11 The following definitions shall apply throughout this Part, unless the context
12 requires otherwise:

13 * * *

14 (9)(a) "Tax table income", for resident individuals, means adjusted gross
15 income plus interest on obligations of a state or political subdivision thereof, other
16 than Louisiana and its municipalities, title to which obligations vested with the
17 resident individual on or subsequent to January 1, 1980, and less:

18 * * *

19 (xvi) The deduction for fees and other educational expenses for a quality
20 public education as provided for in R.S. 47:297.12.

21 * * *

22 §297.10. Tax deduction; elementary and secondary school tuition

23 A. There shall be allowed a deduction from tax table income for the sum of
24 amounts paid ~~or incurred~~ during the taxable year by a taxpayer for tuition and fees

1 required for a student's enrollment in a nonpublic elementary or secondary school
 2 which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F.
 3 Supp. 528 and Section 501(c)(3) of the Internal Revenue Code, or to any public
 4 elementary or secondary laboratory school which is operated by a public college or
 5 university, if the student qualifies as a dependency exemption on the taxpayer's
 6 Louisiana income tax return. The deduction authorized by this Section shall be equal
 7 to fifty percent of the actual amount of tuition and fees paid by the taxpayer per child
 8 or five thousand dollars per child, whichever is less. The amount of the deduction
 9 authorized in this Section shall not exceed the total taxable income of the individual.

10 * * *

11 §297.11. Tax deduction; educational expenses for home-schooled children

12 There shall be allowed a deduction from tax table income for educational
 13 expenses incurred during the taxable year by a taxpayer for the home-schooling
 14 ~~children~~ of a child, if the child qualifies as a dependency exemption on the taxpayer's
 15 Louisiana income tax return. The deduction authorized by this Section shall be equal
 16 to fifty percent of the actual amount of qualified educational expenses ~~paid~~ incurred
 17 by the taxpayer for the home-schooling of each child, or five thousand dollars per
 18 child, whichever is less. For purposes of this Section, qualified educational expenses
 19 shall include amounts expended for the purchase of textbooks and curricula
 20 necessary for home-schooling of each child. The amount of the deduction authorized
 21 by this Section shall not exceed the total taxable income of the individual.

22 §297.12. Tax deduction; fees and other educational expenses for a quality public
 23 education

24 A. There shall be allowed a deduction from tax table income for the sum of
 25 fees or other amounts paid during a tax year by a taxpayer ~~to~~ which are associated
 26 with a student's enrollment in a public elementary or secondary school ~~for in order~~
 27 to ensure a quality education, if the student qualifies as a dependency exemption on
 28 the taxpayer's Louisiana income tax return. ~~which includes~~ For purposes of this
 29 Section, "fees or other amounts" shall include all of the following:

30 * * *

