

Second Extraordinary Session, 2008

HOUSE BILL NO. 7

BY REPRESENTATIVES GREENE, TUCKER, AUSTIN BADON, BARRAS, MICKEY  
GUILLORY, HENRY, LABRUZZO, NOWLIN, AND PONTI AND SENATOR  
WALSWORTH

TAX/INCOME TAX: Authorizes individual income tax deductions for elementary and  
secondary school tuition, certain educational expenses for home-schooling children,  
and elementary and secondary school expenses (Item #7(2))

1 AN ACT

2 To enact R.S. 47:293(9)(a)(xiv), (xv), and (xvi) and 297.10, 297.11, and 297.12, relative to  
3 individual income tax; to provide for a deduction from state income taxes for certain  
4 elementary and secondary education tuition; to provide for a deduction from state  
5 income taxes for certain educational expenses for home-schooled children; to  
6 provide for a deduction from state income taxes for certain elementary and secondary  
7 education expenses; to provide for certain limitations; to provide for an effective  
8 date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:293(9)(a)(xiv), (xv), and (xvi) and 297.10, 297.11, and 297.12 are  
11 hereby enacted to read as follows:

12 §293. Definitions

13 The following definitions shall apply throughout this Part, unless the context  
14 requires otherwise:

15 \* \* \*

16 (9)(a) "Tax table income", for resident individuals, means adjusted gross  
17 income plus interest on obligations of a state or political subdivision thereof, other

1 than Louisiana and its municipalities, title to which obligations vested with the  
2 resident individual on or subsequent to January 1, 1980, and less:

3 \* \* \*

4 (xiv) The elementary and secondary school tuition deduction as provided for  
5 in R.S. 47:297.10.

6 (xv) The educational expenses deduction for home-schooled children as  
7 provided for in R.S. 47:297.11.

8 (xvi) The elementary and secondary school expense deduction as provided  
9 for in R.S. 47:297.12.

10 \* \* \*

11 §297.10. Tax deduction; elementary and secondary school tuition

12 A. Except as provided for in Subsection B of this Section, there shall be  
13 allowed a deduction from tax table income for the sum of amounts paid or incurred  
14 during the taxable year by a taxpayer for the purchase of school uniforms and for  
15 tuition and fees required for a student's enrollment in a nonpublic elementary or  
16 secondary school which complies with the criteria set forth in *Brumfield, et al. v.*  
17 *Dodd, et al.* 425 F. Supp. 528 and Section 501(c)(3) of the Internal Revenue Code  
18 or to any public elementary or secondary school which is affiliated with a public  
19 college or university. The deduction authorized by this Section shall be equal to fifty  
20 percent of the actual amount of tuition and fees paid by the taxpayer per student or  
21 five thousand dollars per student, whichever is less.

22 B. If the deduction authorized pursuant to the provisions of this Section is  
23 claimed for a child who is also a foster child, the deduction shall be equal to the  
24 actual amount of tuition and fees paid by the taxpayer per foster child. For purposes  
25 of this Section, a foster child shall mean a child less than eighteen years of age who  
26 is in the custody of the office of community services but who is placed with the  
27 taxpayer by the office of community services. A foster child may be related to the  
28 taxpayer.

1           C. The amount of the deduction authorized in this Section shall not exceed  
2           the total taxable income of the individual.

3           §297.11. Tax deduction; educational expenses for home-schooled children

4           A. Except as provided for in Subsection B of this Section, there shall be  
5           allowed a deduction from tax table income for educational expenses incurred during  
6           the taxable year by a taxpayer for home-schooling children. The deduction  
7           authorized by this Section shall be equal to fifty percent of the actual amount of  
8           qualified educational expenses incurred by the taxpayer for the home-schooling of  
9           each child or five thousand dollars per child, whichever is less. For purposes of this  
10          Section, qualified educational expenses shall include amounts expended for the  
11          purchase of textbooks and curricula necessary for home-schooling each child.

12          B. If the deduction authorized pursuant to the provisions of this Section is  
13          claimed for a child who is also a foster child, the deduction shall be equal to the  
14          actual amount of qualified educational expenses paid by the taxpayer for the home-  
15          schooling of each foster child. For purposes of this Section, a foster child shall mean  
16          a child less than eighteen years of age who is in the custody of the office of  
17          community services but who is placed with the taxpayer by the office of community  
18          services. A foster child may be related to the taxpayer.

19          C. The amount of the deduction authorized by this Section shall not exceed  
20          the total taxable income of the individual.

21          §297.12. Tax deduction; elementary and secondary school expenses

22          There shall be allowed a deduction from tax table income for the sum of  
23          amounts paid during the taxable year by a taxpayer to a public elementary or  
24          secondary school for a student's participation in curricular and core classes or  
25          expenses for the purchase of school uniforms. The deduction authorized by this  
26          Section shall be equal to fifty percent of the actual amount paid by the taxpayer per  
27          student or five thousand dollars per student, whichever is less. The amount of the  
28          deduction authorized in this Section shall not exceed the total taxable income of the  
29          individual.

1           Section 2. The provisions of this Act shall be applicable to amounts paid on and after  
2 January 1, 2009.

3           Section 3. This Act shall become effective upon signature by the governor or, if not  
4 signed by the governor, upon expiration of the time for bills to become law without signature  
5 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
6 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
7 effective on the day following such approval.

---

#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

Greene

HB No. 7

**Abstract:** Authorizes income tax deductions for tuition and fees required for attendance in certain nonpublic elementary or secondary schools, for certain qualified educational expenses incurred for home-schooling children, and for certain public elementary and secondary school expenses.

Proposed law authorizes an income tax deduction for amounts paid or incurred during the taxable year for the purchase of school uniforms and 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 v. Dodd* and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary schools affiliated with a public college or university.

Proposed law limits the deduction to 50% of the actual amount of tuition and fees paid by the taxpayer per student or \$5,000 per student, whichever is less. However, if the child for which the tuition tax deduction is claimed is also a foster child, the amount of the deduction shall be equal to the actual amount of tuition and fees paid by the taxpayer per foster child.

Proposed law authorizes an income tax deduction for educational expenses incurred during the taxable year for home-schooling children. Proposed law limits the deduction to 50% of the actual amount of qualified educational expenses incurred by the taxpayer for home-schooling each child or \$5,000 per child, whichever is less. However, if the child for which the home-schooling tax deduction is claimed is also a foster child, the amount of the deduction shall be equal to the actual amount of qualified educational expenses paid by the taxpayer per foster child.

Proposed law provides that qualified educational expenses shall include amounts expended for the purchase of textbooks and curricula necessary for home-schooling each child.

Proposed law authorizes an income tax deduction for educational expenses incurred during the taxable year by a taxpayer for a student's participation in curricular and core classes or expenses for school uniforms at a public elementary or secondary school. Further limits the deduction to 50% of the actual amount paid by the taxpayer per student or \$5,000 per student, whichever is less.

Proposed law prohibits these deductions from exceeding the total taxable income of the individual.

Effective upon signature of governor for all amounts paid on and after Jan. 1, 2009.

(Adds R.S. 47:293(9)(a)(xiv), (xv), and (xvi) and 297.10, 297.11, and 297.12)

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Changes the amount of the educational expenses for home-schooled children from the actual amount of such expenses to 50% of the actual amount of such expenses per child, or \$5,000 per child, whichever is less.
2. Authorizes the purchase of school uniforms in the tax deduction for elementary and secondary tuition.
3. Authorizes a tax deduction for the sum of amounts paid to a public elementary or secondary school for a student's participation in core classes and for the purchase of school uniforms.
4. Limits the amount of the deduction for public elementary or secondary school expenses to 50% of the actual amount paid by the taxpayer per student or \$5,000 per student, whichever is less.
5. Adds provision that if the child for which the elementary and secondary school tuition tax exemption is claimed is also a foster child, the amount of the deduction shall be equal to the actual amount of the tuition and fees paid by the taxpayer.
6. Adds provision that if the child for which the educational expenses for home-schooling children tax exemption is claimed is also a foster child, the amount of the deduction shall be equal to the actual amount of qualified educational expenses for the home-schooling of each foster child.