

Second Extraordinary Session, 2008

HOUSE BILL NO. 21

BY REPRESENTATIVE GREENE

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

1 AN ACT

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

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:293(9)(a)(xiv) and (xv), 297.10, and 297.11 are hereby enacted  
9 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 \* \* \*



- 1 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
2 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. 21

**Abstract:** Authorizes an income tax deduction for tuition and fees paid per student for attendance in certain elementary or secondary schools or certain schools affiliated with a public college or university and an income tax deduction for certain qualified educational expenses incurred for home schooling children.

Proposed law authorizes an income tax deduction for amounts paid or incurred during the taxable year for tuition and fees required for a student's enrollment in an approved parochial or private 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 school affiliated with a public college or university.

Proposed law limits the deduction to the actual amount of tuition and fees paid by the taxpayer per student. Proposed law further prohibits the deduction from exceeding the total taxable income of the individual.

Proposed law authorizes an income tax deduction for the the actual amount of qualified educational expenses incurred by a taxpayer to home school each child. The amount of the deduction authorized in this Section shall not exceed the total taxable income of the individual.

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

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