

Second Extraordinary Session, 2008

HOUSE BILL NO. 23

BY REPRESENTATIVE LABRUZZO

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

3            Section 2. The provisions of this Act shall be applicable to amounts paid on and after  
4            January 1, 2008.

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

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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)]

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LaBruzzo

HB No. 23

**Abstract:** Authorizes income tax deductions for tuition and fees required for attendance in certain parochial or private elementary or secondary schools and for the actual amount of 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 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 three times the actual amount of tuition and fees paid by the taxpayer.

Proposed law authorizes an income tax deduction for the actual amount of qualified educational expenses incurred during the taxable year by the taxpayer for the home schooling of each child.

Proposed law defines qualified educational expenses as materials and equipment related to and purchased exclusively for home schooling children of the taxpayer, including but not limited to paper, pencils, pens, textbooks, and computer hardware and software. Proposed law limits the deduction amount for the purchase of a computer to \$1,500 per computer, per child, per year.

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, 2008.

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