

Regular Session, 2005

HOUSE BILL NO. 394

BY REPRESENTATIVE KENNEY

TAX/INCOME TAX: Provides a deduction to school teachers for school supply purchases

1 AN ACT

2 To enact R.S. 47:297(N), relative to the individual income tax; to provide an income tax
3 credit to certain public school classroom teachers who purchase classroom supplies;
4 to provide for the applicability of the credit; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:297(N) is hereby enacted to read as follows:

7 §297. Reduction to tax due

8 * * *

9 N.(1) There shall be allowed a credit for any public school classroom teacher
10 who purchases classroom supplies with personal income for use in the classroom.
11 The amount of the tax credit per year shall be the amount personally expended by the
12 classroom teacher. The credit shall not exceed two hundred fifty dollars and shall
13 not exceed the taxpayer's individual income tax liability for the year in which he
14 applies for the credit.

15 (2) For purposes of this Subsection, the term "public school classroom
16 teacher" shall mean all parish public school system employees, city public school
17 system employees, and employees of the Louisiana School of the Visually Impaired,
18 the Louisiana School for the Deaf, the Louisiana Special Education Center, the
19 Louisiana School for Math, Science and the Arts, the Southern University
20 Laboratory Schools, Special School Districts Number 1 and Number 2, and the

1 Department of Public Safety and Corrections who are assigned the professional
2 activity of instructing pupils in courses in classroom situations for which daily pupil
3 attendance figures for the school systems or state agency are kept.

4 (3) The secretary shall provide forms for classroom teachers to qualify for
5 the credit. Each form shall provide for certification of the applicant's status as a
6 classroom teacher by the applicable parish school system, city school system, or state
7 agency. The school system or state agency shall also certify the total dollar amount
8 personally expended by the applicant for supplies for use in the classroom. The
9 secretary shall deny any application for the credit which is not certified by the school
10 system or state agency.

11 Section 2. This Act shall become effective for all taxable periods beginning after
12 December 31, 2005.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument.

Kenney

HB No. 394

Abstract: Provides an individual income tax credit for public school teachers who purchase classroom supplies.

Proposed law provides an income tax credit for public school classroom teachers who purchase classroom supplies with personal income for use in the classroom. The allowable credit per taxable year is limited to a maximum of \$250. The credit is further limited to the taxpayer's state income tax liability for the year in which he applies for the credit.

Proposed law defines "public school classroom teacher" to mean all parish and city public school system employees and certain state school employees who are assigned the professional activity of instructing pupils in courses in classroom situations for which daily pupil attendance figures for the school system are kept.

Proposed law provides for verification by the school system or state agency of the applicant's status as a classroom teacher and the dollar amount personally expended by the classroom teacher for classroom supplies. Such certification shall be upon forms provided by the Dept. of Revenue.

Effective for all taxable periods beginning after December 31, 2005.

(Adds R.S. 47:297(N))