

Second Extraordinary Session, 2008 **ACT No. 8**

SENATE BILL NO. 5

BY SENATORS MARIONNEAUX, KOSTELKA, MICHOT, NEVERS, SCALISE AND  
WALSWORTH AND REPRESENTATIVES ABRAMSON, ANDERS,  
ARNOLD, AUSTIN BADON, TIM BURNS, CHANEY, CONNICK,  
DOVE, DOWNS, ELLINGTON, FOIL, GREENE, HARRISON,  
HAZEL, HENRY, HOFFMANN, KATZ, KLECKLEY, LABRUZZO,  
LEBAS, LIGI, LOPINTO, LORUSSO, PONTI, PUGH, ROBIDEAUX,  
ST. GERMAIN, TALBOT, TEMPLET AND WILLMOTT

1 AN ACT

2 To enact R.S. 47:293(9)(a)(xiv), (xv), and (xvi), 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 and fees; to provide for a deduction for  
5 state income taxes for certain public school and home-school educational expenses;  
6 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), (xv), and (xvi), 297.10, 297.11, and 297.12 are  
9 hereby enacted 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:

\* \* \*

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

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

(xvi) The deduction for fees and other educational expenses for a quality public education.

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§297.10. Tax deduction; elementary and secondary school tuition

A. There shall be allowed a deduction from tax table income for the sum of amounts paid or incurred during the taxable year by a taxpayer 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, et al. v. Dodd, et al.* 425 F. Supp. 528 and Section 501(c)(3) of the Internal Revenue Code or to any public elementary or secondary laboratory school which is operated by a public college or university. The deduction authorized by this Section shall be equal to fifty percent of the actual amount of tuition and fees paid by the taxpayer per child or five thousand dollars per child, whichever is less. The amount of the deduction authorized in this Section shall not exceed the total taxable income of the individual.

B. For purposes of this Section, tuition shall include the following:

(1) The purchase of school uniforms required by schools for general day-to-day use.

(2) The purchase of textbooks, curricula, or other instructional materials required by schools.

(3) The purchase of school supplies required by schools.

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

There shall be allowed a deduction from tax table income for educational expenses incurred during the taxable year by a taxpayer for home-schooling

1 children. The deduction authorized by this Section shall be equal to fifty percent  
2 of the actual amount of qualified educational expenses incurred by the taxpayer  
3 for the home-schooling of each child, or five thousand dollars per child,  
4 whichever is less. For purposes of this Section, qualified educational expenses  
5 shall include amounts expended for the purchase of textbooks and curricula  
6 necessary for home-schooling of each child. The amount of the deduction  
7 authorized by this Section shall not exceed the total taxable income of the  
8 individual.

9 §297.12. Tax deduction; fees and other educational expenses for a quality  
10 public education

11 A. There shall be allowed a deduction from tax table income for the sum  
12 of fees or other amounts paid during a tax year by a taxpayer to a public  
13 elementary or secondary school for a quality education, which includes all of the  
14 following:

15 (1) The purchase of school uniforms required by such schools for general  
16 day-to-day use.

17 (2) The purchase of textbooks, curricula, or other instructional materials  
18 required by such schools.

19 (3) The purchase of school supplies required by such schools.

20 B.(1) The deduction authorized by this Section shall be equal to fifty  
21 percent of the actual amount paid by the taxpayer per student, or five thousand  
22 dollars per student, whichever is less.

23 (2) In addition, the amount of the deduction shall not exceed the total  
24 taxable income of the individual.

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

27 Section 3. This Act shall become effective upon signature by the governor or, if not  
28 signed by the governor, upon expiration of the time for bills to become law without signature  
29 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If

1 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
2 effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_