

2019 Regular Session

HOUSE BILL NO. 430

BY REPRESENTATIVE LEGER

TAX CREDITS: Establishes an annual refundable tax credit for certain teachers and early childhood educators

1 AN ACT

2 To enact R.S. 47:6040; relative to tax credits; to establish an annual refundable tax credit for
3 teachers and early childhood educators; to provide for eligibility; to provide for the
4 amount of the credit; to provide for certain requirements and limitations; to provide
5 for an effective date; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:6040 is hereby enacted to read as follows:

8 §6040. Certified Teacher Tax Credit

9 A. Purpose. The legislature hereby determines that the benefits of quality
10 education for the children of Louisiana are indisputable and the welfare of our state
11 is enhanced by quality teachers and educators.

12 B (1) A certified teacher or an early childhood educator shall be allowed an
13 annual refundable tax credit of one thousand dollars against their personal income
14 tax for each year that the teacher or educator is employed as a full-time certified
15 teacher or full-time early childhood educator. A certified teacher or early childhood
16 educator shall be eligible for this credit after they have been employed as a full-time
17 certified teacher or full-time early childhood educator for three consecutive school
18 years.

19 (2) If the amount of the tax credit exceeds the amount of the taxpayer's tax
20 liability for the taxable year, then the excess tax credit shall constitute an

1 overpayment from the current collections of the taxes imposed under Chapter 1 of
2 Subtitle II of this Title. The right to a refund of any overpayment shall not be subject
3 to the requirements of R.S. 47:1621(B).

4 C. Definitions. The following terms shall have the following meanings
5 unless the context clearly indicates otherwise:

6 (1) "Certified Teacher" means any full-time member of the teaching staff
7 employed by a city, parish, or other local public school board in the state of
8 Louisiana who holds a valid teaching certificate issued by the state Department of
9 Education.

10 (2) "Early childhood educator" means any full-time member of the teaching
11 staff who is employed in an eligible child care facility which participates in the
12 quality rating system, who is enrolled in the state practitioner registry developed and
13 maintained by the Department of Education, and who otherwise meets the
14 qualifications provided for in Title 48 of the Louisiana Administrative Code, Chapter
15 53, as amended.

16 D. The Department of Revenue, in cooperation with the Department of
17 Education, may promulgate rules and regulations as are necessary to implement the
18 provisions of this Section.

19 Section 2. The Act shall become effective January 1, 2020.

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)]

HB 430 Original

2019 Regular Session

Leger

Abstract: Authorizes a \$1,000 annual, refundable tax credit for eligible teachers and early childhood educators.

Proposed law authorizes a \$1,000 annual, refundable tax credit for eligible certified full-time teachers who have been employed as certified teachers for three consecutive years.

Proposed law authorizes a \$1,000 annual, refundable tax credit for members of the teaching staff of eligible early childhood education facilities.

Proposed law defines "certified teacher" as a full-time member of the teaching staff employed by a city, parish, or other local public school board in this state and who holds a valid teaching certificate issued by the Dept. of Education.

Proposed law defines "early childhood educator" as a full-time member of the teaching staff who is employed by a child care facility which participates in the quality ratings system, is enrolled in the state practitioner registry, and who meets the qualifications outlined in the rules and regulations.

Proposed law authorizes the Dept. of Revenue, in cooperation with the Dept. of Education, to promulgate rules and regulations to implement the provisions of proposed law.

Applicable to taxable years beginning on and after Jan. 1, 2020.

(Adds 47:6040)