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## DIGEST

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HB 32 Engrossed

2023 Regular Session

Schlegel

**Abstract:** Increases the maximum amount of the individual income tax deductions for elementary and secondary tuition, educational expenses for home-schooled children, and educational expenses for a quality public education from \$5,000 per student per year to \$6,000 per student, per year.

Present law provides for an individual income tax deduction for amounts paid during a taxable year for tuition and fees required for a student's enrollment in a nonpublic elementary or secondary school which meets certain qualifications, or to any public elementary or secondary laboratory school which is operated by a public college or university. Tuition shall include the purchase of school uniforms required by schools for general day-to-day use, the purchase of textbooks, curricula, or other instructional materials required by schools, and the purchase of school supplies required by schools.

Present law limits the amount of the deduction to the actual amount of tuition and fees paid by the taxpayer per child, but no more than \$5,000 of deduction per child may be allowed to one or more taxpayers.

Present law provides for an individual income tax deduction for educational expenses paid during the taxable year by a taxpayer for the purchase of textbooks and curricula necessary for the home-schooling of a child. Present law limits the amount of the deduction to 50% of the actual amounts paid by the taxpayer for the home-schooling of each child, but no more than \$5,000 of deduction per child may be allowed.

Present law provides for an individual income tax deduction for amounts paid during a tax year by a taxpayer which are associated with a student's enrollment in a public elementary or secondary school in order to ensure a quality education. Expenses which qualify for the deduction provided for in present law include the purchase of school uniforms required by such schools for general day-to-day use, the purchase of textbooks, curricula, or other instructional materials required by such schools, and the purchase of school supplies required by such schools.

Present law limits the amount of the deduction to 50% of the actual amount paid by the taxpayer per student, but no more than \$5,000 of deduction per student may be allowed.

Proposed law retains present law but increases the maximum amount of the deductions for elementary and secondary tuition, educational expenses for home-schooled children, and educational expenses for a quality public education from \$5,000 per student, per year to \$6,000 per student per year.

Present law provides that in order to qualify for the deduction, the child must qualify as a dependency exemption on the taxpayer's La. income tax return for either the taxable year or the prior taxable year.

Proposed law retains present law.

Proposed law is applicable to amounts paid on and after Jan. 1, 2024.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:297.10(A), 297.11(A), and 297.12(B)(1))