

**ACT No. 423**

2023 Regular Session

HOUSE BILL NO. 32

BY REPRESENTATIVES SCHLEGEL AND GAROFALO

1 AN ACT

2 To amend and reenact R.S. 47:297.10(A), 297.11(A), and 297.12(B)(1), relative to  
3 deductions from individual income taxes; to increase the amount of the deduction for  
4 elementary and secondary school tuition; to increase the amount of the deduction for  
5 educational expenses for home-schooled children; to increase the amount of the  
6 deduction for certain educational expenses for a quality public education; to provide  
7 for applicability; to provide for an effective date; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:297.10(A), 297.11(A), and 297.12(B)(1) are hereby amended and  
10 reenacted to read as follows:

11 §297.10. Tax deduction; elementary and secondary school tuition

12 A. There shall be allowed a deduction from tax table income for the sum of  
13 amounts paid during the taxable year by a taxpayer for tuition and fees required for  
14 a student's enrollment in a nonpublic elementary or secondary school which complies  
15 with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F. Supp. 528 and  
16 Section 501(c)(3) of the Internal Revenue Code, or to any public elementary or  
17 secondary laboratory school which is operated by a public college or university, if  
18 the student qualifies as a dependency exemption on the taxpayer's Louisiana income  
19 tax return. The deduction authorized by this Section shall be equal to the actual  
20 amount of tuition and fees paid by the taxpayer per child, but no more than ~~five~~ six  
21 thousand dollars of deduction per child may be allowed to one or more taxpayers if  
22 the child qualifies as a dependency exemption on the taxpayer's Louisiana income  
23 tax return for either the taxable year or the prior taxable year. The amount of the

1 deduction authorized in this Section shall not exceed the total taxable income of the  
2 individual.

3 \* \* \*

4 §297.11. Tax deduction; educational expenses for home-schooled children

5 A. There shall be allowed a deduction from tax table income for educational  
6 expenses paid during the taxable year by a taxpayer for home-schooling of a child,  
7 if the child qualifies as a dependency exemption on the taxpayer's Louisiana income  
8 tax return. The deduction authorized by this Section shall be equal to fifty percent  
9 of the actual amount of qualified educational expenses paid by the taxpayer for the  
10 home-schooling of each child, but no more than ~~five~~ six thousand dollars of  
11 deduction per child may be allowed to one or more taxpayers if the child qualifies  
12 as a dependency exemption on the taxpayer's Louisiana income tax return for either  
13 the taxable year or the prior taxable year. For purposes of this Section, qualified  
14 educational expenses shall include amounts expended for the purchase of textbooks  
15 and curricula necessary for home-schooling of each child. The amount of the  
16 deduction authorized by this Section shall not exceed the total taxable income of the  
17 individual.

18 \* \* \*

19 §297.12. Tax deduction; fees and other educational expenses for a quality public  
20 education

21 \* \* \*

22 B.(1) The deduction authorized by this Section shall be equal to fifty percent  
23 of the actual amount paid by the taxpayer per student, but no more than ~~five~~ six  
24 thousand dollars of deduction per student may be allowed to one or more taxpayers  
25 if the child qualifies as a dependency exemption on the taxpayer's Louisiana income  
26 tax return for either the taxable year or the prior taxable year.

27 \* \* \*

28 Section 2. The provisions of this Act shall be applicable to amounts paid on and after  
29 January 1, 2024.

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

---

SPEAKER OF THE HOUSE OF REPRESENTATIVES

---

PRESIDENT OF THE SENATE

---

GOVERNOR OF THE STATE OF LOUISIANA

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