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**SENATE FLOOR AMENDMENTS**

Amendments proposed by Senator Ward to Engrossed Senate Bill No. 220 by Senator Walsworth

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1 AMENDMENT NO. 1

2 On page 1, line 3, after "1279.7," insert "and R.S. 47:297.13,"

3 AMENDMENT NO. 2

4 On page 1, line 6, after "requirements;" insert

5 "to authorize certain tax rebates relative to adoption and children in foster care;"

6 AMENDMENT NO. 3

7 On page 6, between lines 20 and 21, insert the following:

8 **"(4) The adoptive parents shall be allowed a rebate pursuant to**  
9 **R.S. 47:297.13(C) for the amount associated with the educational expenses to**  
10 **educate a foster child in any manner provided for in this Subsection. The**  
11 **rebate shall be allowed to the adoptive parents when all of the following criteria**  
12 **have been met:**

13 **(a) The foster child has been successfully adopted by the adoptive**  
14 **parents.**

15 **(b) The adoptive parents were the foster parents of the child prior to the**  
16 **adoption.**

17 **(c) The department has certified that the adoption of the foster child by**  
18 **the foster parents has been successfully completed."**

19 AMENDMENT NO. 4

20 On page 6, line 21, after "**B.**" insert "**(1)**"

21 AMENDMENT NO. 5

22 On page 6, line 25, before "**The**" insert "**(2)**"

23 AMENDMENT NO. 6

24 On page 6, between lines 26 and 27 insert the following:

25 **"(3) The adoptive parents shall be allowed a rebate pursuant to R.S.**  
26 **47:297.13(B) for the amount associated with the educational expenses to educate**  
27 **a foster child in the manner provided for in this Subsection. The rebate shall**  
28 **be allowed to the adoptive parents when all of the following criteria have been**  
29 **met:**

30 **(a) The foster child has been successfully adopted by the adoptive**  
31 **parents.**

32 **(b) The adoptive parents were the foster parents of the child prior to the**  
33 **adoption.**

34 **(c) The department has certified that the adoption of the foster child by**  
35 **the foster parents has been successfully completed."**

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1 AMENDMENT NO. 7

2 On page 6, line 27, after "C." insert "(1)"

3 AMENDMENT NO. 8

4 On page 7, lines 2 after "child." delete the remainder of the line and delete line 3 in its  
5 entirety and insert "The home study program approved by the Department of Education  
6 to educate foster children shall offer a sustained"

7 AMENDMENT NO. 9

8 On page 7, line 5, after "R.S. 17:236.1 (C) (1)." insert the following:

9 "Notwithstanding any other provision of law, the Department of Education shall  
10 provide the department, upon request, verification that the home study  
11 program in which a foster child is participating in has been approved pursuant  
12 to R.S. 17:236. The adoptive parents shall provide the department appropriate  
13 documentation, including but not limited to copies of standardized tests, to  
14 substantiate that the child is progressing on grade level and at a rate equal to  
15 one grade level for each year in the program.

16 (2) The adoptive parents shall be allowed a rebate pursuant to R.S.  
17 47:297.13(A) for the amount associated with the educational expenses to educate  
18 a foster child in the manner provided for in this Subsection. The rebate shall  
19 be allowed to the adoptive parents when all of the following criteria have been  
20 met:

21 (a) The foster child has been successfully adopted by the adoptive  
22 parents.

23 (b) The adoptive parents were the foster parents of the child prior to the  
24 adoption.

25 (c) The department has certified that the adoption of the foster child by  
26 the foster parents has been successfully completed."

27 AMENDMENT NO. 10

28 On page 7, between lines 24 and 25 insert

29 "Section 2. R.S. 47:297.13 is hereby enacted to read as follows:

30 §297.13. Tax rebate; educational expenses for children in foster care

31 A. Beginning January 1, 2014 and continuing each taxable year  
32 thereafter, there shall be allowed a tax rebate not to exceed a total of five  
33 hundred dollars per adopted child, per taxable year, for educational  
34 expenses paid during the taxable year by a taxpayer who is home-  
35 schooling a child pursuant to Ch.C. Art. 1279.6(C). For purposes of this  
36 Subsection, qualified educational expenses shall include amounts  
37 expended for the purchase of textbooks and curricula necessary for  
38 home-schooling of each child. In order to be obtain the rebate, the  
39 taxpayer must meet the criteria set forth in Ch.C. Art. 1279.6(C)(2).

40 B. Beginning January 1, 2014 amd continuing each taxable year  
41 thereafter, there shall be allowed a tax rebate not to exceed a total of five  
42 thousand dollars per adopted child, per taxable year, for educational  
43 expenses paid during the taxable year by a taxpayer who is educating a  
44 child pursuant to the Ch.C. Art. 1279.6(B). For purposes of this  
45 Subsection, qualified educational expenses shall include amounts  
46 expended for tuition and fees as well as the purchase of uniforms.  
47 textbooks, curricula and school supplies required by the school for each  
48 child. In order to be obtain the rebate, the taxpayer must meet the  
49 criteria set forth in Ch.C. Art. 1279.6(B)(3).

1                    **C. A. Beginning January 1, 2014 and continuing each taxable**  
2                    **year thereafter, there shall be allowed a tax rebate not to exceed a total**  
3                    **of five hundred dollars per adopted child, per taxable year, for**  
4                    **educational expenses paid during the taxable year by a taxpayer who is**  
5                    **educating a child in foster care pursuant to the Ch.C. Art. 1279.6(A). For**  
6                    **purposes of this Subsection, qualified educational expenses shall include**  
7                    **amounts expended for the purchase of textbooks and curricula,**  
8                    **uniforms, and school supplies required by the school necessary for each**  
9                    **child. child. In order to be obtain the rebate, the taxpayer must meet**  
10                   **the criteria set forth in Ch.C. Art. 1279.6(A)(4).**  
11                   **D. The Department of Revenue shall promulgate an application**  
12                   **form for the rebate authorized pursuant to this Section which provides**  
13                   **for the attachment of the certification by the Department of Children**  
14                   **and Family Services that the adoption of the foster child has been**  
15                   **completed.**"

16    AMENDMENT NO. 11

17    On page 7, line 25 change "Section 2" to "Section 3"

18    AMENDMENT NO. 12

19    On page 7, line 27, change "Section 3" to "Section 4"