

2015 Regular Session

SENATE BILL NO. 93

BY SENATOR ADLEY

TAX/INCOME/PERSONAL. Prohibits the \$25 credit for educational expenses for each child attending nonpublic elementary and secondary school if the tax deduction for payment of tuition and fees is taken. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:297(D)(1), relative to tax credits; to prohibit an education
3 credit for those taking a certain deduction for tuition and fees; and to provide for
4 related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:297(D)(1) is hereby enacted to read as follows:

7 §297. Reduction to tax due

8 * * *

9 D. In addition to any other credits against the tax payable on net income
10 which the law allows to an individual taxpayer, the taxpayer shall be entitled to the
11 tax credit against the tax payable on net income provided for as follows:

12 (1) A taxpayer required to file a Louisiana tax return may claim a tax credit
13 for educational expenses incurred after January 1, 1988, for each child attending
14 kindergarten, elementary, or secondary school (kindergarten through twelfth grade),
15 if the child qualifies as a dependency exemption on the taxpayer's Louisiana income
16 tax return **unless the deduction for the payment of tuition and fees for nonpublic**
17 **elementary and secondary school tuition is taken for the child as provided for**

