The original instrument was prepared by Riley Boudreaux. The following digest, which does not constitute a part of the legislative instrument, was prepared by Laura Gail Sullivan.

DIGEST

SB 93 Engrossed 2015 Regular Session Adley

Present law grants a maximum credit of $25 for educational expenses incurred for each child attending kindergarten, elementary, or secondary school.

Proposed law disallows the credit if the deduction for the payment of tuition and fees for nonpublic elementary and secondary school tuition is taken for the child as provided for in R.S. 47:297.10.

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

(Amends R.S. 47:297(D)(1))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Specifies that proposed law applies only to nonpublic school expenses.