The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 6 Original | 2019 Regular Session | Hensgens

Present law authorized a "temporary teacher deduction" as an individual tax deduction for tax years 2007 and 2008. Proposed law removes this expired deduction.

Proposed law authorizes an individual income tax deduction for eligible teachers of up to $250 of eligible expenses made by the taxpayer.

Proposed law defines "eligible teacher" as an individual employed as a teacher or aid to provide classroom instruction to pupils enrolled in a qualified school for at least eight hundred and ten hours during a tax year.

Proposed law defines "eligible expense" as a necessary and ordinary expense incurred by an eligible teacher on books, supplies, equipment, software, services, or other material used in a classroom or instructional setting in a qualified school.

Present law provides deductions for elementary and secondary school expenses incurred by parents or legal guardians.

Proposed law provides that an expense eligible for one of the parent school expense deductions is not an eligible expense for purposes of the teacher expense deduction.

Proposed law defines "qualified school" as a school located in La. that is a public elementary and secondary school or a BESE approved non-public elementary and secondary school.

Proposed law authorizes the secretary of the Dept. of Revenue to promulgate rules and regulations in accordance with the Administrative Procedure Act to implement the provisions of proposed law.

Applicable to tax years beginning on or after Jan. 1, 2018, and before Jan. 1, 2023.

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

(Amends R.S. 47:293(9)(x), (10), and (11))