
HOUSE COMMITTEE AMENDMENTS

2020 Second Extraordinary Session

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 20 by Representative Edmonds

1 AMENDMENT NO. 1

2 On page 1, line 12, after "pandemic for" delete the remainder of the line in its entirety and
3 delete lines 13 through 16 in their entirety and at the beginning of line 17, delete "(b)
4 Expenses" and insert "expenses"

5 AMENDMENT NO. 2

6 On page 1, line 19, after "school" delete the remainder of the line and delete line 20 in its
7 entirety and insert a period " ."

8 AMENDMENT NO. 3

9 On page 2, line 2, after "eligible" and before "educational" delete "tuition, fees, or"

10 AMENDMENT NO. 4

11 On page 2, between lines 18 and 19, insert the following:

12 "(4) "In-person facilitator of virtual education" shall mean an individual
13 providing in-person instruction or assistance to one or more elementary or secondary
14 students who is at least eighteen years of age at the time services are provided or, if
15 not eighteen years of age at the time services are provided, who graduated from high
16 school. The individual providing the in-person instruction or assistance shall not be
17 an immediate family member of the taxpayer.

18 C. Expenses claimed by a taxpayer pursuant to the provisions of this Section
19 shall not be eligible for the deductions provided for in R.S. 47:297.10, 297.11, or
20 297.12."