
DIGEST

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HB 20 Engrossed

2020 Second Extraordinary Session

Edmonds

Abstract: Establishes an income tax deduction for certain educational expenses for an eligible child paid or incurred by a taxpayer between March 13, 2020, and Dec. 31, 2020, as a result of the COVID-19 pandemic.

Proposed law establishes an income tax deduction for educational coaching services for an in-person facilitator of virtual education delivered by a public or approved nonpublic elementary or secondary school that were paid or incurred by the taxpayer between March 13, 2020, and Dec. 31, 2020, as a result of the COVID-19 pandemic that occurred in 2020.

Proposed law provides that the amount of the deduction shall be equal to the actual amount of educational coaching services incurred or paid by the taxpayer per eligible child or \$5,000, whichever is less. Prohibits the amount of the deduction from exceeding the total taxable income of the individual.

Proposed law defines "approved nonpublic elementary or secondary school" as a nonpublic elementary or secondary school located in La. which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* and complies with Section 501(c)(3) of the Internal Revenue Code, or any public elementary or secondary laboratory school which is operated by a public college or university.

Proposed law defines "in-person facilitator of virtual education" as an individual providing in-person instruction or assistance to one or more elementary or secondary school students who is at least 18 years old at the time services are provided or, if not 18 years old at the time services are provided, who graduated from high school. The individual providing the in-person instruction or assistance shall not be an immediate family member of the taxpayer.

Proposed law defines "eligible child" as a student who qualifies as a dependency exemption on the taxpayer's La. income tax return for either the taxable year or the prior taxable year.

Proposed law prohibits expenses claimed by a taxpayer pursuant to proposed law from being eligible for the educational expense deductions provided for in present law.

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

(Adds R.S. 47:297.15)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Delete provisions extending the deduction to tuition and mandatory fees for a student who transferred to an approved nonpublic elementary or secondary school that offered in-person educational services.
2. Add definition for "in-person facilitator of virtual education".
3. Add prohibition against expenses claimed by a taxpayer pursuant to proposed law from being eligible for other educational expense deductions provided for in present law.