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

DIGEST

SB 51 Original | 2021 Regular Session | Carter

Proposed law authorizes a $1,000 annual individual income tax credit for teachers.

Proposed law defines "teacher" as an individual who holds a valid Louisiana teaching certificate issued by the state DOE who teaches in this state at:

(1) A public elementary or secondary school.

(2) A public elementary or secondary laboratory school that is operated by a public college or university.

(3) A nonpublic elementary or secondary school approved by BESE.

Proposed law further defines "teacher" as an individual who holds a current early childhood ancillary certificate issued by the DOE and are employed by an early learning center licensed by the DOE.

Proposed law provides that joint return filers may claim two teacher credits if both meet the definition of teacher.

Proposed law authorizes a refund for the portion of the credit that exceeds the taxpayer's income tax liability.

Proposed law authorizes the secretary of revenue to issue regulations, forms, and instructions that may include documentation requirements necessary to determine a taxpayer's eligibility for the teacher tax credit.

Effective upon signature of the governor.

(Adds R.S. 47:297.16)