

1 or ninety percent of the state average MFP per pupil funding amount for the previous year,
2 whichever is less; and

3 WHEREAS, it is important to understand the total financial impact of the STO tax
4 credit and scholarship program on the finances of the state; and

5 WHEREAS, a joint report by the state Department of Revenue and the state
6 Department of Education to the legislature should provide important information regarding
7 the costs and benefits of the STO tax credit and scholarship program to students and the
8 state; and

9 WHEREAS, the joint report should at a minimum provide the following information
10 in total and for each fiscal year since the tax credits have been in effect:

- 11 (1) The total number of students receiving scholarships from a STO.
- 12 (2) The amount of state revenue foregone as a result of the tax credit.
- 13 (3) The average STO scholarship amount provided per student.
- 14 (4) The average per pupil amounts provided (state, local, and combined) in the
15 applicable MFP formula approved by the legislature.
- 16 (5) The actual amount of state and local funds that would have been spent on the
17 students receiving STO scholarships had they attended their assigned public
18 school in the preceding school year.

19 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
20 urge and request the state Department of Revenue and state Department of Education to
21 jointly provide a report to the Senate committees on education, revenue and fiscal affairs,
22 and finance, and the House committees on education, ways and means, and appropriations,
23 by October 31, 2021, regarding the income tax credits provided for donations to school
24 tuition organizations.

25 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
26 secretary of the state Department of Revenue and the state superintendent of education.

