

2023 Regular Session

HOUSE BILL NO. 32

BY REPRESENTATIVE SCHLEGEL

TAX/INCOME TAX: Increases the amount of the individual income tax deductions for elementary and secondary school tuition, educational expenses for home-schooled children, and educational expenses for a quality public education

1 AN ACT

2 To amend and reenact R.S. 47:297.10(A), 297.11(A), and 297.12(B)(1), relative to
3 deductions from individual income taxes; to increase the amount of the deduction for
4 elementary and secondary school tuition; to increase the amount of the deduction for
5 educational expenses for home-schooled children; to increase the amount of the
6 deduction for certain educational expenses for a quality public education; to provide
7 for applicability; to provide for an effective date; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:297.10(A), 297.11(A), and 297.12(B)(1) are hereby amended and
10 reenacted to read as follows:

11 §297.10. Tax deduction; elementary and secondary school tuition

12 A. There shall be allowed a deduction from tax table income for the sum of
13 amounts paid during the taxable year by a taxpayer for tuition and fees required for
14 a student's enrollment in a nonpublic elementary or secondary school which complies
15 with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F. Supp. 528 and
16 Section 501(c)(3) of the Internal Revenue Code, or to any public elementary or
17 secondary laboratory school which is operated by a public college or university, if
18 the student qualifies as a dependency exemption on the taxpayer's Louisiana income
19 tax return. The deduction authorized by this Section shall be equal to the actual

1 amount of tuition and fees paid by the taxpayer per child, but no more than ~~five~~ six
 2 thousand dollars of deduction per child may be allowed to one or more taxpayers if
 3 the child qualifies as a dependency exemption on the taxpayer's Louisiana income
 4 tax return for either the taxable year or the prior taxable year. The amount of the
 5 deduction authorized in this Section shall not exceed the total taxable income of the
 6 individual.

7 * * *

8 §297.11. Tax deduction; educational expenses for home-schooled children

9 A. There shall be allowed a deduction from tax table income for educational
 10 expenses paid during the taxable year by a taxpayer for home-schooling of a child,
 11 if the child qualifies as a dependency exemption on the taxpayer's Louisiana income
 12 tax return. The deduction authorized by this Section shall be equal to fifty percent
 13 of the actual amount of qualified educational expenses paid by the taxpayer for the
 14 home-schooling of each child, but no more than ~~five~~ six thousand dollars of
 15 deduction per child may be allowed to one or more taxpayers if the child qualifies
 16 as a dependency exemption on the taxpayer's Louisiana income tax return for either
 17 the taxable year or the prior taxable year. For purposes of this Section, qualified
 18 educational expenses shall include amounts expended for the purchase of textbooks
 19 and curricula necessary for home-schooling of each child. The amount of the
 20 deduction authorized by this Section shall not exceed the total taxable income of the
 21 individual.

22 * * *

23 §297.12. Tax deduction; fees and other educational expenses for a quality public
 24 education

25 * * *

26 B.(1) The deduction authorized by this Section shall be equal to fifty percent
 27 of the actual amount paid by the taxpayer per student, but no more than ~~five~~ six
 28 thousand dollars of deduction per student may be allowed to one or more taxpayers

1 if the child qualifies as a dependency exemption on the taxpayer's Louisiana income
2 tax return for either the taxable year or the prior taxable year.

3 * * *

4 Section 2. The provisions of this Act shall be applicable to amounts paid on and after
5 January 1, 2024.

6 Section 3. This Act shall become effective upon signature by the governor or, if not
7 signed by the governor, upon expiration of the time for bills to become law without signature
8 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
9 vetoed by the governor and subsequently approved by the legislature, this Act shall become
10 effective on the day following such approval.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 32 Original

2023 Regular Session

Schlegel

Abstract: Increases the maximum amount of the individual income tax deductions for elementary and secondary tuition, educational expenses for home-schooled children, and educational expenses for a quality public education from \$5,000 per student per year to \$6,000 per student, per year.

Present law provides for an individual income tax deduction for amounts paid during a taxable year for tuition and fees required for a student's enrollment in a nonpublic elementary or secondary school which meets certain qualifications, or to any public elementary or secondary laboratory school which is operated by a public college or university. Tuition shall include the purchase of school uniforms required by schools for general day-to-day use, the purchase of textbooks, curricula, or other instructional materials required by schools, and the purchase of school supplies required by schools.

Present law limits the amount of the deduction to the actual amount of tuition and fees paid by the taxpayer per child, but no more than \$5,000 of deduction per child may be allowed to one or more taxpayers.

Present law provides for an individual income tax deduction for educational expenses paid during the taxable year by a taxpayer for the purchase of textbooks and curricula necessary for the home-schooling of a child. Present law limits the amount of the deduction to 50% of the actual amounts paid by the taxpayer for the home-schooling of each child, but no more than \$5,000 of deduction per child may be allowed.

Present law provides for an individual income tax deduction for amounts paid during a tax year by a taxpayer which are associated with a student's enrollment in a public elementary or secondary school in order to ensure a quality education. Expenses which qualify for the deduction provided for in present law include the purchase of school uniforms required by such schools for general day-to-day use, the purchase of textbooks, curricula, or other

instructional materials required by such schools, and the purchase of school supplies required by such schools.

Present law limits the amount of the deduction to 50% of the actual amount paid by the taxpayer per student, but no more than \$5,000 of deduction per student may be allowed.

Proposed law retains present law but increases the maximum amount of the deductions for elementary and secondary tuition, educational expenses for home-schooled children, and educational expenses for a quality public education from \$5,000 per student, per year to \$6,000 per student per year.

Present law provides that in order to qualify for the deduction, the child must qualify as a dependency exemption on the taxpayer's La. income tax return for either the taxable year or the prior taxable year.

Proposed law retains present law.

Proposed law is applicable to amounts paid on and after Jan. 1, 2024.

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

(Amends R.S. 47:297.10(A), 297.11(A), and 297.12(B)(1))