

Regular Session, 2014

HOUSE BILL NO. 780

BY REPRESENTATIVE TALBOT

TAX/TAX REBATES: Provides relative to the requirements of certain school tuition organizations and the definition of a "qualified student" for purposes of the rebate

1 AN ACT

2 To amend and reenact R.S. 47:6301(B)(1)(c)(iv) and (viii) and (3), relative to the rebate for  
3 donations to school tuition organizations; to provide with respect to requirements of  
4 certain school tuition organizations; to provide with respect to the definition of a  
5 "qualified student" for purposes of the rebate; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:6301(B)(1)(c)(iv) and (viii) and (3) are hereby amended and  
8 reenacted to read as follows:

9 §6301. Rebates; donations to school tuition organizations

10 \* \* \*

11 B.(1)

12 \* \* \*

13 (c) A school tuition organization which provides scholarships to qualified  
14 students shall do all of the following:

15 \* \* \*

16 (iv) Provide scholarships to qualified students on a first-come, first-served  
17 basis, with priority given to students who received a scholarship from the school  
18 tuition organization or the Student Scholarships for Educational Excellence Program  
19 in the previous year.

20 \* \* \*

1 (viii) Ensure that scholarships granted to qualified students are portable  
 2 during the school year and can be used at any qualifying school served by the school  
 3 tuition organization that accepts a qualified student. If the parent of a qualified  
 4 student who is receiving a scholarship desires the student to move to a new qualified  
 5 school served by the school tuition organization during a school year, the scholarship  
 6 amount may be prorated.

7 \* \* \*

8 (3)(a) For purposes of this Section, a "qualified student" shall mean a child  
 9 who is a member of a family that resides in Louisiana with a total household income  
 10 that does not exceed an amount equal to two hundred fifty percent of the federal  
 11 poverty level based on the federal poverty guidelines established by the federal office  
 12 of management and budget. ~~A qualified student shall also be~~ and who meets any of  
 13 the following:

- 14 (i) Is a student who is entering kindergarten for the first time;
- 15 (ii) Is a student who attended a public school the previous year;
- 16 (iii) Is ~~or~~ a student who received a scholarship from a school tuition  
 17 organization or the Student Scholarships for Educational Excellence Program for the  
 18 previous school year.

19 (b) Any qualified student receiving a scholarship from a school tuition  
 20 organization pursuant to the provisions of this Section shall be prohibited from  
 21 receiving any other publicly funded scholarship, voucher, or other form of financial  
 22 assistance specific to that student for purposes of attending a nonpublic school;  
 23 however, a qualified student may receive scholarships from multiple school tuition  
 24 organizations not to exceed the lesser of eighty percent of the state average  
 25 Minimum Foundation Program per pupil funding amount for the previous year in the  
 26 case of a qualified student enrolled in kindergarten through eighth grade, or ninety  
 27 percent of the state average Minimum Foundation Program per pupil funding amount

1 for the previous year in the case of a qualified student enrolled in ninth through  
2 twelfth grade.

3 \* \* \*

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)]

Talbot

HB No. 780

**Abstract:** Includes Student Scholarship for Education Excellence Program in scholarship priority and definition of "qualified student" and specifies that the requirement of a school tuition organization to ensure the portability of a scholarship and the proration of the scholarship amount only applies to qualified schools served by the school tuition organization.

Present law authorizes a rebate for donations a taxpayer makes to a school tuition organization (STO) which provides scholarships to qualified students to attend a qualified school. The amount of the rebate is equal to the actual amount of the taxpayer's donation used by an STO to fund a scholarship to a qualified student.

Present law provides relative to the requirement that an STO provide scholarships to qualified students on a first-come, first served basis with priority given to students who received a scholarship the previous year.

Proposed law specifies, with respect to the priority given to students who received a scholarship the previous year, that the scholarship was from either the STO or the Student Scholarships for Educational Excellence Program.

Present law requires an STO to ensure that scholarships granted to qualified students are portable during the school year and can be used at any qualifying school that accepts a qualified student. Authorizes the scholarship amount to be prorated if a parent desires their student to move to a new qualified school during a school year.

Proposed law specifies that the STO's obligation to ensure that the scholarship is portable and that tuition amount is prorated only applies to a qualifying school served by the STO.

Present law defines a "qualified student" as a child who is a member of a family that resides in La. with a total household income that does not exceed an amount equal to 250% of the federal poverty level based on the federal poverty guidelines. A qualified student shall also be a student who is entering kindergarten for the first time, a student who attended a public school the previous year, or a student who received a scholarship from an STO for the previous school year.

Proposed law retains present law but adds to the definition of a "qualified student", a student who received a scholarship from the Student Scholarships for Educational Excellence Program.

(Amends R.S. 47:6301(B)(1)(c)(iv) and (viii) and (3))