

2015 Regular Session

SENATE BILL NO. 93

BY SENATOR ADLEY

TAX/INCOME/PERSONAL. Prohibits the \$25 credit for educational expenses for each child attending nonpublic elementary and secondary school if the tax deduction for payment of tuition and fees is taken. (gov sig)

1 AN ACT

2 To amend and reenact R.S. 47:297(D)(1), relative to tax credits; to prohibit an education
3 credit for those taking a certain deduction for tuition and fees; and to provide for
4 related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:297(D)(1) is hereby amended and reenacted to read as follows:

7 §297. Reduction to tax due

8 * * *

9 D. In addition to any other credits against the tax payable on net income
10 which the law allows to an individual taxpayer, the taxpayer shall be entitled to the
11 tax credit against the tax payable on net income provided for as follows:

12 (1) A taxpayer required to file a Louisiana tax return may claim a tax credit
13 for educational expenses incurred after January 1, 1988, for each child attending
14 kindergarten, elementary, or secondary school (kindergarten through twelfth grade),
15 if the child qualifies as a dependency exemption on the taxpayer's Louisiana income
16 tax return **unless the deduction for the payment of tuition and fees for nonpublic**
17 **elementary and secondary school tuition is taken for the child as provided for**

1 **in R.S. 47:297.10.**

2 * * *

3 Section 2. The provisions of this Act shall be applicable to tax years beginning on
4 and after January 1, 2015.

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

The original instrument was prepared by Riley Boudreaux. The following digest, which does not constitute a part of the legislative instrument, was prepared by Thomas L. Tyler.

DIGEST

SB 93 Reengrossed 2015 Regular Session Adley

Present law grants a maximum credit of \$25 for educational expenses incurred for each child attending kindergarten, elementary, or secondary school.

Proposed law disallows the credit if the deduction for the payment of tuition and fees for nonpublic elementary and secondary school tuition is taken for the child as provided for in R.S. 47:297.10.

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

(Amends R.S. 47:297(D)(1))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Specifies that proposed law applies only to nonpublic school expenses.

Senate Floor Amendments to engrossed bill

1. Technical Legislative Bureau amendments.