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## DIGEST

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HB 20 Original

2020 Second Extraordinary Session

Edmonds

**Abstract:** Establishes an income tax deduction for certain educational expenses for an eligible child paid or incurred by a taxpayer between March 13, 2020, and Dec. 31, 2020, as a result of the COVID-19 pandemic.

Proposed law establishes an income tax deduction for the following expenses that were paid or incurred by the taxpayer between March 13, 2020, and Dec. 31, 2020, as a result of the COVID-19 pandemic that occurred in 2020:

- (1) Tuition and mandatory fees for a student who transferred from a public elementary or secondary school that did not offer in-person educational services to an approved nonpublic elementary or secondary school that offered in-person educational services.
- (2) Expenses for educational coaching services for an in-person facilitator of virtual education delivered by a public or approved nonpublic elementary or secondary school provided that the facilitator is not an immediate family member of the taxpayer.

Proposed law provides that the amount of the deduction shall be equal to the actual amount of eligible tuition, fees, or educational coaching services incurred or paid by the taxpayer per eligible child or \$5,000, whichever is less. Prohibits the amount of the deduction from exceeding the total taxable income of the individual.

Proposed law defines an "approved nonpublic elementary or secondary school" as a nonpublic elementary or secondary school located in La. which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* and complies with Section 501(c)(3) of the Internal Revenue Code, or any public elementary or secondary laboratory school which is operated by a public college or university.

Proposed law defines an "eligible child" as a student who qualifies as a dependency exemption on the taxpayer's La. income tax return for either the taxable year or the prior taxable year.

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

(Adds R.S. 47:297.15)