

2015 Regular Session

HOUSE BILL NO. 277

BY REPRESENTATIVE HARRIS

TAX/INCOME-CREDIT: Repeals the individual income tax credit for educational expenses for students in kindergarten through twelfth grade

1 AN ACT

2 To repeal R.S. 47:297(D), relative to individual income tax; to repeal the tax credit for
3 certain educational expenses for children attending kindergarten through secondary
4 school; and to provide for an effective date.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:297(D) is hereby repealed in its entirety.

7 Section 2. The provisions of this Act shall become effective January 1, 2015, and
8 shall be applicable to all tax years beginning on and after January 1, 2015.

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 277 Original 2015 Regular Session Harris

Abstract: Repeals the \$25 per child individual income tax credit for educational expenses.

Present law authorizes a tax credit for each child attending kindergarten through 12th grade if the child qualifies as a dependency exemption on the taxpayer's La. income tax return.

Proposed law repeals present law.

Effective Jan. 1, 2015, and applicable to all tax years beginning on and after Jan. 1, 2015.

(Repeals R.S. 47:297(D))