ENROLLED

2020 Second Extraordinary Session

HOUSE BILL NO. 20

BY REPRESENTATIVE EDMONDS

AN ACT

To enact R.S. 47:293(9)(a)(xix) and 297.15, relative to individual income tax deductions; to authorize a deduction for certain educational expenses incurred during the COVID-19 pandemic in 2020; to provide for the amount of the deduction; to provide for definitions; to provide for limitations and requirements; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:293(9)(a)(xix) and 297.15 are hereby enacted to read as follows:

§293. Definitions

The following definitions shall apply throughout this Part, unless the context requires otherwise:

* * *

(9)(a) "Tax table income", for resident individuals, means adjusted gross income plus interest on obligations of a state or political subdivision thereof, other than Louisiana and its municipalities, title to which obligations vested with the resident individual on or subsequent to January 1, 1980, and less:

* * *

(xix) For taxable periods beginning on and after January 1, 2020, and on or before December 31, 2020, the COVID-19 educational expenses deduction as provided for in R.S. 47:297.15.

* * *

§297.15. Tax deduction; educational expenses; COVID-19 pandemic in 2020

A.(1) There shall be allowed a deduction from tax table income for the sum of amounts paid from March 13, 2020, through December 31, 2020, during the

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COVID-19 pandemic for expenses for educational coaching services for an in-person facilitator of virtual education delivered by a public or approved nonpublic elementary or secondary school.

(2) The amount of the deduction authorized by this Section shall be equal to the actual amount of eligible educational coaching services paid by the taxpayer per eligible child or five thousand dollars per eligible child, whichever is less. The amount of the deduction authorized in this Section shall not exceed the total taxable income of the individual.

B. For purposes of this Section, the following words shall have the following meanings unless the context clearly indicates otherwise:

(1) "Approved nonpublic elementary or secondary school" shall mean a nonpublic elementary or secondary school located in Louisiana which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F. Supp. 528 (E.D. La. 1977) and 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.

(2) "Eligible child" shall mean a student who qualifies as a dependency exemption on the taxpayer's Louisiana income tax return for either the taxable year or the prior taxable year.

(3) "Immediate family" shall mean the taxpayer's spouse, the children of the taxpayer, the spouses of the taxpayer's children, the taxpayer's brothers or sisters and their spouses, the taxpayer's parents, and the parents of the taxpayer's spouse.

(4) "In-person facilitator of virtual education" shall mean an individual providing in-person instruction or assistance to one or more elementary or secondary school students who is at least eighteen years of age at the time services are provided or, if not eighteen years of age at the time services are provided, who graduated from high school. The individual providing the in-person instruction or assistance shall not be the taxpayer or a member of the taxpayer's immediate family.

C. Expenses claimed by a taxpayer pursuant to the provisions of this Section shall not be eligible for the deductions provided for in R.S. 47:297.10, 297.11, or 297.12 or the credit provided for in R.S. 47:297.4.

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Section 2. The provisions of this Act shall be applicable to taxable periods beginning on and after January 1, 2020, and on or before December 31, 2020.

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

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