



Historical Note: This Revenue Information Bulletin supersedes [Revenue Information Bulletin No. 09-019](#) published December 4, 2009 and [Revenue Information Bulletin No. 12-008](#) published January 4, 2012.

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Individual Income Tax

Changes to Certain Education Related Deductions Starting Tax Year 2024
Act 423 of the 2023 Regular Session

Act 423 of the 2023 Regular Session of the Louisiana Legislature (“Act 423”) increases the deduction limitations for elementary and secondary school tuition, education expenses for home-schooled children, and for certain educational expenses for a quality public education.² Effective for the 2024 tax year, the deduction limitation is increased to \$6,000 per dependent, not to exceed the total taxable income of the taxpayer.

The Elementary and Secondary School Tuition Deduction, the Educational Expenses for Homes-Schooled Children Deduction, and the Educational Expenses for a Quality Public Education Deduction allow individual income tax deductions for eligible expenses paid during the taxable year, for the parent or guardian who claims the student as a dependent for the current taxable year, or who claimed the student as a dependent for the prior year’s return. For each deduction, the eligible expenses must have been paid for children who attend kindergarten through 12th grade.

The Louisiana Handbook for School Administrators³ defines an elementary school to include kindergarten through the eighth grade. Thus, a deduction for expenses paid for children who attend pre-kindergarten at a public elementary school or are home-schooled is not allowed. However, the Louisiana Handbook for Nonpublic School Administrators⁴ defines an elementary school as a school to include pre-kindergarten through the eighth grade. Therefore, a deduction for expenses paid for children who attend pre-kindergarten at a nonpublic elementary school is allowed.

Extracurricular fees are **not** eligible for the deductions; including, but not limited to athletic fees, band fees, fees for field trips, and pre/after school care even if the fees are related to an academic pursuit.

¹ This bulletin was amended on March 14, 2024, to add example 7.

² La. R.S. 47:297.10, 297.11, and 297.12 respectively.

³ LAC 28:CXV.3703, Board of Elementary and Secondary Education Bulletin 741.

⁴ LAC 28:LXXIX.3303, Board of Elementary and Secondary Education Bulletin 741.

The deductions for educational expenses for home-schooled children, and for certain educational expenses for a quality public education are equal to 50 percent of the actual amount paid by the taxpayer during the tax year, limited to \$6,000 per dependent. The deduction for elementary and secondary school tuition is equal to the actual amount of the eligible tuition and fees paid, limited to \$6,000 per dependent. The deductions must be reported on Schedule E of Form IT-540, *Louisiana Resident Income Tax Return*. The deductions are also allowed for part-year residents for school expenses paid in Louisiana during the time the taxpayer was a Louisiana resident and must be reported on the Nonresident and Part-Year Resident (NPR) Worksheet of Form IT-540B, *Nonresident and Part-Year Resident Income Tax Return*. The total amount of the deduction may not exceed the taxpayer's total taxable income. When filing Form IT-540 or Form IT-540B, the Louisiana School Expense Deduction Worksheet must be attached to the return, and taxpayers must retain all receipts as proof of the amounts paid.

Elementary and Secondary School Tuition Tax Deduction, La. R.S. 47:297.10

This deduction is for the tuition and fees required for a dependent's enrollment in a nonpublic elementary or secondary school that complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.* 425 F. Supp. 528 and Section 501(c)(3) of the Internal Revenue Code or any public elementary or secondary laboratory school operated by a public college or university. For purposes of the deduction, tuition includes the purchase of school uniforms required by the school for general day-to-day use, and the purchase of textbooks, curricula, other instructional materials, and school supplies required by the school.

Educational Expenses for Home-Schooled Children Tax Deduction, La. R.S. 47:297.11

This deduction is for the educational expenses paid during the tax year by a taxpayer for home-schooling children. Qualified educational expenses include amounts paid for the purchase of textbooks and curricula necessary for home-schooling. In order to qualify for the deduction, the taxpayer must be approved by BESE for home-schooling.

Fees and Other Educational Expenses for a Quality Public Education Tax Deduction, La. R.S. 47:297.12

This deduction is for the fees or other amounts paid during a tax year by a taxpayer for a quality education of a dependent child enrolled in a public elementary or secondary school, including Louisiana Department of Education-approved charter schools. For purposes of the deduction, "amounts" includes the purchase of school uniforms required by the school for general day-to-day use, and the purchase of textbooks, curricula, other instructional materials, and school supplies required by the school.

The examples below are designed to provide additional guidance for the deductions:

Example 1: A nonpublic secondary school requires that incoming students purchase a certain model laptop computer from the school prior to entry. This computer will be used to turn in projects and communicate with teachers via email. The expenses associated with the purchase of the computer are added to the student's tuition. Under such circumstances, the cost of the computer would be eligible for the Elementary and Secondary School Tuition Tax Deduction.

Example 2: A family paid \$4,000 in tuition for one child attending a nonpublic elementary school during the tax year. They also paid \$16,000 in tuition for another child attending a nonpublic secondary school during the same tax year. The Elementary and Secondary School Tuition Tax Deduction is a per dependent deduction. As such, the limitations of the deduction are applied separately to each child's tuition and fees. In this situation, the taxpayers would be entitled to two deductions, the first for \$4,000 and the second for \$16,000, limited to the \$6,000 cap per dependent. As such, the family is entitled to claim the sum of the two deductions, \$10,000.

Example 3: A family paid \$9,000 in tuition for one child attending a nonpublic elementary school during the tax year. They also have another child attending a public secondary school with eligible expenses of \$1,500. Each deduction is a per dependent deduction. As such, the limitation is applied separately to each child's tuition and fees. In this situation, the taxpayers would be entitled to two deductions: the Elementary and Secondary School Tuition Tax Deduction for \$9,000, limited to the \$6,000 cap per dependent; and the Educational Expenses for a Quality Public Education Deduction for 50% of \$1,500, or \$750.

Example 4: A family resides in Louisiana, but sends their child to a nonpublic secondary school in another state. The Elementary and Secondary School Tuition Tax Deduction applies to resident taxpayers. As such, the taxpayer would be eligible for a deduction equal to the actual amount paid for the child's tuition and fees, up to a maximum of \$6,000.

Example 5: Prior to the start of school, a public elementary school requires its students to purchase listed items of school supplies, including school uniforms. The taxpayer purchases from local retailers, the supplies and uniforms required by the school. Under such circumstances, the taxpayer would be eligible for a deduction equal to fifty percent of the purchase price of the listed school supplies and uniforms, up to a maximum of \$6,000.

Example 6: A divorced couple has a child who attends a nonpublic secondary school. The non-custodial parent paid \$16,000 during the tax year for tuition. However, the custodial parent claims the child as a dependent on her Louisiana state individual income tax return every year. In this case, because the parent who incurs the expenses is not the one who claims the child as a dependent, neither parent can claim the Elementary and Secondary School Tuition Tax Deduction.

Example 7: A divorced couple has a child who attends a nonpublic secondary school. One parent paid \$16,000 during the tax year for tuition. However, the parents alternate claiming the child as a dependent on their Louisiana state individual income tax return each year. In this case, in order to claim the Elementary and Secondary School Tuition Tax Deduction, the parent who incurs the expenses must claim the child as a dependent on the current year return or the prior year's return.

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