

Revenue Ruling No. 08-008
June 13, 2008
Individual Income Tax

Definition of Classroom Teacher for Purposes of Act 351 of the 2007 Regular Session

Purpose

The purpose of this Revenue Ruling is to provide guidance to Department of Revenue employees and taxpayers in determining who qualifies as a “classroom teacher” for purposes of Act 351 of the 2007 Regular Session of the Louisiana Legislature.

Statement of Facts

Act 351 of the 2007 Regular Session granted a \$1,000 deduction for tax years 2007 and 2008 for any individual who was previously employed as a public school classroom teacher by a school board in Jefferson, Orleans, Plaquemines, St. Bernard or St. Tammany Parish. In order to qualify for the deduction, the public school classroom teacher had to agree in writing to be employed as a public school classroom teacher for at least three years. The taxpayer must submit the agreement between the school board and the teacher to the Department of Revenue in order to claim the deduction. Several questions have arisen regarding who exactly qualifies as a “classroom teacher” for purposes of this deduction.

Discussion

The term “classroom teacher” is defined in the Department of Education’s regulations for purposes of Title 11, Subtitle II, Chapter 2, Teachers’ Retirement System of Louisiana. (The Department of Revenue could locate no other applicable definition of “classroom teacher” within the Louisiana Revised Statutes.) The regulations for Title 11 define a classroom teacher as including any person who is classified under Object Code 112, as provided in Bulletin 1929, “Louisiana Accounting and Uniform Governmental Handbook,” a publication of the Louisiana Department of Education. The Handbook is also published in the La. Administrative Code, Title 28, Part XLI, §901.B.1.b. Chapter 9 of Title 28 deals with the classification of expenditures and other uses of funds. Section 901 of Chapter 9 deals with object codes that are used to describe the service or commodity obtained as the result of a specific expenditure. Object Code 112 defines teachers as staff members assigned the professional activities of instructing pupils in courses in classroom situations for which daily-pupil attendance figures for the school system are kept. Included in this category are music, band, physical education, home economics, librarians, special education, etc.

Ruling

In the absence of a statutory definition for “classroom teacher,” those who meet the definition of “classroom teacher” from Object Code 112 of the Department of Education’s Bulletin 1929, “Louisiana Accounting and Uniform Governmental Handbook,” will qualify to establish his or her eligibility for the deduction allowed in Act 351 of the 2007 Regular Session.

Cynthia Bridges

Secretary

A Revenue Ruling is issued under the authority of LAC 61:III.101.C. A Revenue Ruling is written to provide guidance to the public and to Department of Revenue employees. It is a written statement issued to apply principles of law to a specific set of facts. A Revenue Ruling does not have the force and effect of law and is not binding on the public. It is a statement of the department's position and is binding on the department until superseded or modified by a subsequent change in statute, regulation, declaratory ruling, or court decision.