

**Revenue and Fiscal Affairs Exhibit
Tax Expenditures for Education & Childcare**

Monday, April 4, 2016

Exemption Name	Statutory Citation	Type	Tax	TEB number
Deduction for START Savings Program Contribution	R.S. 17:3095(A)(1), 17:3098, 47:120.62, 47:293	Deduction	Individual Income	17
Deduction for Fees and Other Educational Expenses for a Quality Public Education	R.S. 47:297.12	Deduction	Individual Income	25
Educational Expenses for Home-Schooled Children Deduction	R.S. 47:297.11	Deduction	Individual Income	24
Elementary & Secondary School Tuition Deduction	R.S. 47:297.10	Deduction	Individual Income	23
Deduction for Teachers	R.S. 47:293	Deduction	Individual Income	19
Contribution of Tangible Property of a Sophisticated and Technological Nature to Educational Institutions	R.S. 47:37, R.S. 47:287.755	Credit	Individual & Corporate Income	28/20
Education Credit	R.S. 47:297(D)	Credit	Individual Income	31
Certain Child Care Expenses	R.S. 47:297.4	Credit	Individual Income	32
School Readiness Child Care	R.S. 47:6104	Credit	Individual Income	72
School Readiness Child Care Provider	R.S. 47:6105	Credit	Individual & Corporate Income & Franchise	73/49/35
School Readiness Child Care Directors and Staff	R.S. 47:6106	Credit	Individual Income	74
School Readiness Business Supported Child Care credit	R.S. 47:6107(A)(1)	Credit	Individual & Corporate Income & Franchise	75/50/36
School Readiness Fees & Grants to Resource & Referral Agencies	R.S. 47:6107(A)(2)	Credit	Individual & Corporate Income & Franchise	76/51/37
Donations to School Tuition Organization	R.S. 47:6301	Rebate	Individual & Corporate Income	78/52
Donations of Materials, Equipment, or Instructors made to Certain Training Providers	R.S. 47:6012	Credit	Individual & Corporate Income & Franchise	45/25/19

Exemption Name	Statutory Citation	Type	Tax	TEB number
Donations to Public Elementary or Secondary Schools	R.S. 47:6013	Credit	Corporate Income & Franchise	22/18
Louisiana Basic-skills Training	R.S. 47:6009	Credit	Individual & Corporate Income	52/29
Certain educational materials and equipment used for classroom instruction	R.S. 47:301(7)(f), R.S. 47:301(10)(q), R.S. 47:301(18)(e)	Exclusion	Sales tax	20
Purchases by regionally accredited independent educational institutions	R.S. 47:301(8)(b)	Exclusion	Sales tax	25
Purchases by a private postsecondary academic degree-granting institution	R.S. 47:301(10)(cc), R.S. 47:301(18)(n)	Exclusion	Sales tax	50
Purchases of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools	R.S. 47:301(10)(dd)	Exclusion	Sales tax	51
Sales of food by certain institutions	R.S. 47:305(D)(2)	Exemption	Sales Tax	105