

## Regular Session, 2012

HOUSE BILL NO. 1106

BY REPRESENTATIVES KATRINA JACKSON, BARROW, BERTHELOT, WESLEY BISHOP, BURRELL, COX, DIXON, GREENE, HOFFMANN, HONORE, HOWARD, HUNTER, GIROD JACKSON, JAMES, JEFFERSON, NANCY LANDRY, TERRY LANDRY, LEGER, NORTON, ORTEGO, PIERRE, POPE, SMITH, ST. GERMAIN, THIERRY, AND PATRICK WILLIAMS AND SENATORS BROOME, DORSEY-COLOMB, AND THOMPSON

**VETOED**  
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**Veto Message**

# 1 AN ACT

2 To enact Chapter 3 of Subtitle VII of Title 47 of the Louisiana Revised Statutes of 1950, to  
3 be comprised of R.S. 47:6301, relative to rebates; to authorize a rebate for donations  
4 to certain public schools; to provide for the amount and issuance of the rebate; to  
5 provide for certain requirements and limitations; to provide for an effective date; and  
6 to provide for related matters

7 Be it enacted by the Legislature of Louisiana:

## CHAPTER 3. REBATES FOR DONATIONS TO PUBLIC SCHOOLS

### §6301. Rebates; donations to public schools

12                   A.(1) There shall be allowed a rebate for donations a taxpayer makes during  
13                   a taxable year to public schools which received a letter grade of "B", "C", "D", or "F"  
14                   for the most recent year pursuant to the Louisiana School and District Accountability  
15                   System. In order to qualify for the rebate, the donation shall be made by a taxpayer  
16                   who files a Louisiana income tax return.

1 tutorial programs designed to enhance student academic achievement, for costs and  
2 expenses in establishing and maintaining in-school child care programs for student  
3 parents, for school based health clinics, or for meeting any of the requirements  
4 prescribed for academically unacceptable schools prescribed for in Chapter 16 of  
5 LAC 28:LXXXIII.

6 (3) The amount of the rebate shall be as follows:

7 (a) If a donation is made to a public school that received a letter grade of "F"  
8 or any variation thereof for the most recent year, pursuant to the Louisiana School  
9 and District Accountability System, the amount of the rebate shall be equal to  
10 seventy-five percent of the taxpayer's donation.

11 (b) If a donation is made to a public school that received a letter grade of "D"  
12 or any variation thereof for the most recent year, pursuant to the Louisiana School  
13 and District Accountability System, the amount of the rebate shall be equal to  
14 seventy-five percent of the taxpayer's donation.

15 (c) If a donation is made to a public school that received a letter grade of "B"  
16 or "C" or any variation thereof for the most recent year, pursuant to the Louisiana  
17 School and District Accountability System, the amount of the rebate shall be equal  
18 to seventy-five percent of the taxpayer's donation.

19 (d) No rebate shall be issued for a donation to a public school that received  
20 a letter grade of "A" or any variation thereof, pursuant to the Louisiana School and  
21 District Accountability System.

22 (4) The Department of Revenue shall provide a standardized format for a  
23 receipt to be issued by the public school to the taxpayer. The receipt shall indicate  
24 the amount of the donation to the public school and the letter grade the public school  
25 received pursuant to the Louisiana School and District Accountability System. The  
26 receipt shall also include certification by the public school that the donation will be  
27 used for one of the authorized purposes provided for in Paragraph (2) of this  
28 Subsection. The Department of Revenue shall require a taxpayer to provide a copy  
29 of the receipt when claiming the rebate authorized by this Section.

(5)(a) The governing authority of the public school which has received a donation eligible for a rebate pursuant to this Section shall provide a public report to the Department of Revenue which shall be prepared by a certified public accountant and shall be submitted to the department no later than the first day of January each year. The report shall contain the name and address of the public school, the total number and total dollar amount of donations received during the previous fiscal year, the total amount of contributions made by each contributor during the previous calendar year, and the social security number or Louisiana taxpayer identification number of each contributor.

(b) Upon receipt of such report, the Department of Revenue shall prepare from its records as an addendum to each report, the amount and date of issuance of each rebate issued for a donation made to such school pursuant to this Section. The release of such information shall not be a violation of R.S. 47:1508.

(c) An electronic format for this report shall be furnished to the Department of Education by the Department of Revenue on or by the first day of February of each year.

B. The total amount of rebates that shall be issued pursuant to the provisions of this Section shall not exceed ten million dollars per calendar year; however, in any year in which the amount of rebates awarded reaches ninety percent of the current year annual cap, the annual cap for the next year shall be increased by twenty percent.

C. The Department of Revenue shall approve rebates on a first-come, first-served basis until the maximum amount of rebates has been issued starting on January first for income tax years ending prior to that date; however, all rebate requests received on the same business day shall be treated as received at the same time, and if the aggregate amount of rebate requests received on a single business day exceeds the total amount of available rebates, rebates shall be approved on a pro rata basis.

D. Notwithstanding any provision of law to the contrary, the secretary of the Department of Revenue shall make the rebate authorized pursuant to the provisions

1           of this Section from the current collections of the taxes imposed by this Title as  
2           amended.

3           Section 2. The provisions of this Act shall become effective on January 1, 2013, and  
4           shall be applicable to donations made to a public school for the 2013-2014 school year and  
5           thereafter.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_

**VETO MESSAGE**

K-12 education is fully funded at a level of \$3.41 billion through the Minimum Foundation Program (MFP) in Fiscal Year 2013. House Bill No. 1106 provides for an additional \$10 million outside of the MFP, but does not have a corresponding appropriation in House Bill No. 1.

Therefore, I have vetoed House Bill No. 1106 and hereby return it to the House of Representatives.