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## DIGEST

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HB 430 Original

2019 Regular Session

Leger

**Abstract:** Authorizes a \$1,000 annual, refundable tax credit for eligible teachers and early childhood educators.

Proposed law authorizes a \$1,000 annual, refundable tax credit for eligible certified full-time teachers who have been employed as certified teachers for three consecutive years.

Proposed law authorizes a \$1,000 annual, refundable tax credit for members of the teaching staff of eligible early childhood education facilities.

Proposed law defines "certified teacher" as a full-time member of the teaching staff employed by a city, parish, or other local public school board in this state and who holds a valid teaching certificate issued by the Dept. of Education.

Proposed law defines "early childhood educator" as a full-time member of the teaching staff who is employed by a child care facility which participates in the quality ratings system, is enrolled in the state practitioner registry, and who meets the qualifications outlined in the rules and regulations.

Proposed law authorizes the Dept. of Revenue, in cooperation with the Dept. of Education, to promulgate rules and regulations to implement the provisions of proposed law.

Applicable to taxable years beginning on and after Jan. 1, 2020.

(Adds 47:6040)