

1 WHEREAS, this tax deduction for private and parochial school tuition expenses is
2 projected to result in over seventeen million dollars of foregone tax revenue for the state in
3 the 2024-2025 fiscal year; and

4 WHEREAS, if HB 745 is enacted into law, many Louisiana families could
5 potentially receive an ESA through the LA GATOR program and also remain eligible for
6 the tax deduction for nonpublic school tuition expenses afforded by current law; and

7 WHEREAS, according to the five-year baseline budget projection that the division
8 of administration presented to the Joint Legislative Committee on the Budget on March 22,
9 2024, Louisiana is facing a budget shortfall of approximately five hundred fifty-nine million
10 dollars for the 2025-2026 fiscal year; and

11 WHEREAS, even absent LA GATOR or any other new, state-funded programs,
12 Louisiana is projected to experience continuing budget shortfalls beyond the 2025-2026
13 fiscal year, due largely to the expiration of a sales tax levy through operation of current law,
14 R.S. 47:321.1(E); and

15 WHEREAS, because the Constitution of Louisiana requires the legislature to pass
16 a balanced budget each year, the legislature's budgeting duties will become more difficult
17 pursuant to the enactment of HB 745 as a result of the LA GATOR program's significant
18 cost to the taxpayers of this state.

19 THEREFORE, BE IT RESOLVED that the Legislature of Louisiana does hereby
20 create a task force to study strategies for managing the costs of this state's efforts to provide
21 families with school choice through public funding of private education.

22 BE IT FURTHER RESOLVED that the task force shall be comprised of the
23 following members:

24 (1) One member appointed by the state superintendent of education.

25 (2) One member appointed by the secretary of the Department of Revenue.

26 (3) One member appointed by the governor.

27 (4) One member appointed by the Louisiana Federation of Teachers.

28 (5) One member appointed by the Louisiana Association of Educators.

29 (6) One member appointed by Invest in Louisiana.

30 (7) One member appointed by Step Up Louisiana.

1 (8) One member appointed by the Louisiana School Boards Association.

2 (9) One member appointed by the Louisiana Association of School Superintendents.

3 (10) One member appointed by the Pelican Institute for Public Policy.

4 (11) One member appointed by EdChoice.

5 (12) One member appointed by the American Federation for Children.

6 BE IT FURTHER RESOLVED that the task force shall study and make
7 recommendations concerning all of the following matters:

8 (1) The cost and participation rates of ESA programs in other states.

9 (2) The tax deductibility of private school tuition in other states.

10 (3) Whether to allow families who participate in the LA GATOR program to also
11 deduct private school tuition.

12 (4) Potential means of prioritizing and allocating LA GATOR savings accounts in
13 the event the legislature does not appropriate sufficient monies to meet statewide demand
14 for the program.

15 BE IT FURTHER RESOLVED that the state superintendent of education shall
16 convene the first meeting of the task force no later than August 15, 2024.

17 BE IT FURTHER RESOLVED that the Department of Education and the
18 Department of Revenue may provide staff support and other resources as may be necessary
19 to facilitate the work of the task force.

20 BE IT FURTHER RESOLVED that the task force shall submit a report of its
21 findings and recommendations to the legislature on or before March 1, 2025.

22 BE IT FURTHER RESOLVED that a copy of this Resolution be transmitted to the
23 governor, the state superintendent of education, the secretary of the Department of Revenue,
24 the president of the Louisiana Federation of Teachers, the president of the Louisiana
25 Association of Educators, the executive director of Invest in Louisiana, the co-directors of
26 Step Up Louisiana, the president of the Louisiana School Boards Association, the president
27 of the Louisiana Association of School Superintendents, the chief executive officer of the
28 Pelican Institute for Public Policy, the president and chief executive officer of EdChoice, and
29 the chief executive officer of the American Federation for Children.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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2024 Regular Session

Freeman

Creates a 12-member task force to study strategies for managing the costs of Louisiana's efforts to provide families with school choice through public funding of private education. Requires the task force to report findings and recommendations from the study to the legislature on or before March 1, 2025.