

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note Worksheet - 2019 REGULAR SESSION**

Person Preparing Fiscal Note: Ryan Gremillion

BILL NUMBER:

SB 6

Phone Number of this Person 2253421501

DRAFTING NO:

SLS 19RS-71

**STATUS OF BILL:**

DEPARTMENT: Education

AUTHOR: Sen. Hensgens

DATE SENT TO AGENCY: 03/08/19

ANALYST:

DATE RETURNED TO LFO: 03/13/19

<b>Expenditure increase (decrease)</b>					
<b>STATE COSTS</b>	<b>FY 2019-2020</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>	<b>FY 2022-2023</b>	<b>FY 2023-2024</b>
PERSONAL SERVICES	\$0	\$0	\$0	\$0	\$0
OPERATING EXPENSES	\$0	\$0	\$0	\$0	\$0
PROFESSIONAL SERVICES	\$0	\$0	\$0	\$0	\$0
OTHER CHARGES	\$0	\$0	\$0	\$0	\$0
EQUIPMENT	\$0	\$0	\$0	\$0	\$0
TOTAL STATE EXP	\$0	\$0	\$0	\$0	\$0

**PERSONNEL**

<b>By Classification</b>	<b>FY 2019-2020</b>	<b>FY 2020-2021</b>	<b>FY 2021-2022</b>	<b>FY 2022-2023</b>	<b>FY 2023-2024</b>
	No. Pos./Ave. salary	No. Pos./Ave. salary	No. Pos./Ave. salary	No. Pos./Ave. salary	No. Pos./Ave. salary
	0	0	0	0	0
	0	0	0	0	0

**MEANS OF FINANCE FOR ABOVE EXPENDITUREES**

<b>FISCAL YEAR</b>	<b>STATE GEN. FUND</b>	<b>AGENCY SELF GENERATED</b>	<b>RESTRICTED/ OTHER*</b>	<b>FEDERAL FUNDS</b>	<b>LOCAL FUNDS</b>
19-20	See Below	See Below	\$0	\$0	\$0
20-21	See Below	See Below	\$0	\$0	\$0
21-22	See Below	See Below	\$0	\$0	\$0
22-23	See Below	See Below	\$0	\$0	\$0
23-24	See Below	See Below	\$0	\$0	\$0
* Specify the fund source being used	See Below	See Below	\$0	\$0	\$0

**Narrative Explanation of Expenditure Impact**

**1) Implementation Costs:**

This proposed legislation provides for a tax deduction for eligible expenses incurred by eligible teacher. The amount of the deduction shall be equal to the eligible expenses paid during the tax year by a taxpayer who is an eligible teacher, but shall be no more than \$250 per tax year. The proposed legislation defines eligible teachers as individuals employed as a teacher or aid to provide classroom instruction to pupils enrolled in a qualified school for at least 810 hours during a tax year. The proposed legislation defines eligible expenses as necessary and ordinary expenses incurred by an eligible teacher on books, supplies, equipment, software, services, or other material used in a classroom or instructional setting in a qualified school that is appropriate for the teaching profession and common and accepted in the education field. The proposed legislation defines qualified schools as public elementary and secondary schools and non-public elementary and secondary schools approved by the Board of Elementary and Secondary Education (BESE). The proposed legislation is applicable to tax years beginning on or after January 1, 2018 and before January 1, 2023.

To the extent eligible teachers make expenditures for eligible expenses and claim deductions on their personal income tax returns, net collections for deposit in the state treasury will be reduced. In the 2017-2018 school year, there were 49,128 public school teachers in Louisiana. Per the 2016 Nonpublic Annual Report, there were 11,817 nonpublic faculty in Louisiana.

However, the proposed legislation will have no impact on LDE expenditures.

**2) Source of funds** (Include any alternate sources that may be available):

N/A

**STATE ALL ASSUMPTIONS AND SHOW ALL CALCULATIONS. IF THERE IS NO FISCAL IMPACT, CLEARLY AND COMPLETELY EXPLAIN WHY.**

Signature of Agency Head or Designee

Name and Number of Person Preparing Fiscal Note

LEGISLATIVE FISCAL OFFICE  
 Fiscal Note Worksheet



**Revenue Increase (Decrease)**

<u>FISCAL YEAR</u>	<u>STATE GEN. FUND</u>	<u>AGENCE SELF GENERATED</u>	<u>RESTRICTED/ OTHER</u>	<u>FEDERAL FUNDS</u>	<u>LOCAL FUNDS</u>
19-20	See Above	See Above	\$0.00	\$0.00	\$0.00
20-21	See Above	See Above	\$0.00	\$0.00	\$0.00
21-22	See Above	See Above	\$0.00	\$0.00	\$0.00
22-23	See Above	See Above	\$0.00	\$0.00	\$0.00
23-24	See Above	See Above	\$0.00	\$0.00	\$0.00

**Narrative Explanation of Revenue Impact**

To the extent eligible teachers make expenditures for eligible expenses and claim deductions on their personal income tax returns, net collections for deposit in the state treasury will be reduced. In the 2017-2018 school year, there were 49,128 public school teachers in Louisiana. Per the 2016 Nonpublic Annual Report, there were 11,817 nonpublic faculty in Louisiana.

STATE ALL ASSUMPTIONS AND SHOW ALL CALCULATIONS. IF THERE IS NO FISCAL IMPACT, CLEARLY AND COMPLETELY EXPLAIN WHY.

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Signature of Agency Head or Designee

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**LEGISLATIVE FISCAL OFFICE**  
Fiscal Note Worksheet

Page 3

**DATE:** 03/13/19  
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CONTINUATION SHEET

**EXPLANATION OF ESTIMATE:**

**EXPENDITURES:** (Continued)

STATE ALL ASSUMPTIONS AND SHOW ALL CALCULATIONS. IF THERE IS NO FISCAL IMPACT, CLEARLY AND COMPLETELY EXPLAIN WHY.

**REVENUES:** (Continued)

STATE ALL ASSUMPTIONS AND SHOW ALL CALCULATIONS. IF THERE IS NO FISCAL IMPACT, CLEARLY AND COMPLETELY EXPLAIN WHY.

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SIGNATURE OF AGENCY HEAD OR DESIGNEE

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