

Current Policy

**Title 28
EDUCATION**

Part CLV. Bulletin 134—Tuition Donation Rebate Program

Chapter 1. General Provisions

§103. Definitions

A. The words defined in this Section shall have the meanings set forth below whenever they appear in this policy, unless:

1. the context in which they are used clearly requires a different meaning; or
2. a different definition is prescribed for a particular provision.

Administrative Costs—all costs and expenses associated with the operation of a school tuition organization, including promotional costs and the costs associated with administering state testing, other than scholarship awards. *Administrative costs* shall not exceed 5 percent of any donation.

Donor—a taxpayer who files a Louisiana income tax return, and who makes a donation to a school tuition organization.

Fiscal Year—the *fiscal year* for the state of Louisiana.

LDE—Louisiana Department of Education.

MFP—Minimum Foundation Program.

Parent—a *parent*, guardian, custodian, or other person with authority to act on behalf of the child.

Qualified School—a nonpublic elementary or secondary school in Louisiana which is approved by the Board of Elementary and Secondary Education (BESE) and which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.*, 425 F. Supp 528.

Qualified Student—a child who is a member of a family that resides in Louisiana with a total household income that does not exceed an amount equal to 250 percent of the federal poverty level based on the federal poverty guidelines established by the federal Office of Management and Budget and is a student who:

- i. is entering kindergarten for the first time;
- ii. was enrolled in a public school in Louisiana on October 1 and February of the most recent school year; or
- iii. received a scholarship from a school tuition organization or the Student Scholarships for Educational Excellence Program for the previous school year.

School Tuition Organization—a tax exempt organization organized under section 501(c)(3) of the *Internal Revenue Code* which provides scholarships to qualified students to attend a qualified school, in adherence with the provisions of this Rule and R.S. 47:6301.

Student with a Disability—a student shall be considered to have a disability if such student has been evaluated by a local education agency (LEA) as defined in R.S. 17:1942, is deemed to have a mental disability, hearing impairment (including deafness), multiple disabilities, deaf-blindness, speech or language impairment, visual impairment (including blindness), emotional disturbance, orthopedic impairment, other health impairment, specific learning disability, traumatic brain injury, dyslexia and related disorders, or autism, and as a result requires special education and related services according to an individualized education program (IEP) or a services plan in accordance with Title 34 of the *Code of Federal Regulations*, Part 300.37.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6301.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1024 (April 2013), amended LR 41:41 (January 2015).

Chapter 3. School Tuition Organizations

§303. Awarding of Scholarships

A. No scholarship shall be designated, referred to, or in any way named after a private entity, nor shall any donation be earmarked by a donor to provide a scholarship for a particular qualified student or a particular qualified school or group of schools; however, this Paragraph shall not prohibit a donation being earmarked for a student with a disability, students with a particular type of disability, or students with any disability.

B. School tuition organizations shall only use applications approved by the LDE in awarding scholarships to qualified students.

C. School tuition organizations shall award scholarships to qualified students on a first-come, first-serve basis, with priority given to students who received a scholarship from the school tuition organization or the Student Scholarships for Educational Excellence Program in the previous year.

D. School tuition organizations shall provide educational scholarships to students without limiting available scholarships to students of only one qualified school.

E. School tuition organizations shall document the eligibility of each qualified student for each year that a qualified student receives a scholarship.

F. School tuition organizations shall provide certification to the LDE that scholarships have been issued within 30 days of issuing the scholarships. This certification shall include:

1. information pertaining to students whom the scholarships were awarded;
2. the nonpublic school these students will use the scholarship for;
3. a list of the taxpayers whose donations to the school tuition organization funded the scholarships; and
4. the amount of each taxpayer's donation used to fund a scholarship.

G. Scholarships granted to qualified students shall be portable during the school year and can be used at any qualifying school served by the school tuition organization that accepts a qualified student. If the parent of a qualified student who is receiving a scholarship desires the student to move to a new qualified school served by the school tuition organization during a school year, the scholarship amount may be prorated.

H. Any qualified student receiving a scholarship from a school tuition organization shall be prohibited from receiving any other publicly funded scholarship, voucher, or other form of public financial assistance specific to that student for purposes of attending a nonpublic school.

I. A qualified student may receive scholarships from multiple school tuition organizations the total amount of which may not exceed the lesser of actual tuition or:

1. 80 percent of the state average MFP per pupil funding amount for the previous year in the case of a qualified student enrolled in kindergarten through eighth grade; or
2. 90 percent of the state average MFP per pupil funding amount for the previous year in the case of a qualified student enrolled in ninth through twelfth grade.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:6301.

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