



1 receive a tax credit against his or her personal income tax  
2 liability, otherwise due under this article, upon the completion of  
3 a school year, as set forth in section two, article one, chapter  
4 eighteen, in the amount of \$500 per child for each child attending  
5 a nonpublic school. The nonpublic school must meet the educational  
6 requirements set by the State Board of Education for primary and  
7 secondary programs and standards. The State Board of Education may  
8 not create any additional regulations over the education of a child  
9 whose parent or legal guardian receives a tax credit as authorized  
10 by this section.

11 (c) The Tax Commissioner may propose legislative rules for  
12 promulgation in accordance with article three, chapter  
13 twenty-nine-a of this code in order to implement this section and  
14 develop and publish any instructions, any or all of which as may be  
15 determined to be necessary to provide to taxpayers guidance and  
16 assistance when claiming this tax credit.

NOTE: The purpose of this bill is to provide a personal income tax credit to parents or legal guardians children attend a nonpublic school. The tax credit will be effective upon the completion of a school year and available at a rate per child of \$500 for each year of schooling. The bill also provides a short title.

This section is new; therefore, it has been completely underscored.