

# 2023-2024

## Annual Report on the Tuition Donation Credit Program

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**R.S. 47:6301**

**March 2025**

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# Overview

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The [Tuition Donation Credit \(TDC\) Program](#) was created by the Louisiana Legislature in 2012 and launched statewide during the 2013-2014 school year. The program is governed by Louisiana Revised Statute 47:6301 and Bulletin 134 - Tuition Donation Rebate Program and provides nonrefundable income tax credits to Louisiana taxpayers who donate to tax-exempt, not-for-profit organizations called School Tuition Organizations (STOs). STOs provide scholarships to students in low-income families to attend the nonpublic school of their choice.

To be eligible to receive a Tuition Donation Credit Program award, students must have a household income that does not exceed 250% of federal poverty guidelines and either be entering kindergarten for the first time, have attended a Louisiana public school during the previous school year, or have received a Louisiana Scholarship Program award the previous year. School Tuition Organizations determine the amount of student scholarships, with award amounts not exceeding the lesser of either the school's tuition and mandatory fees or 80% of the state average MFP for grades K-8 and 90% for grades 9-12.

During the 2023-2024 school year, approximately 3,603 students enrolled in a nonpublic school through the Tuition Donation Credit Program. To accept Tuition Donation Credit, students' schools must be considered an approved nonpublic school by the State Board of Elementary and Secondary Education, as well as certified as compliant with non-discriminatory policies and practices as required by *Brumfield v. Dodd*.

All Tuition Donation Credit Program students are required to take annual state tests in math and English Language Arts with those results reported publicly as law and policy require.

## Compliance Requirements

As required by R.S. 47:6301, the Department of Education shall compile a public report which shall be made available no later than March first of each year on the department's website, which lists the name of all qualified schools receiving scholarship recipients pursuant to R.S. 47:6301, the number of scholarship recipients attending each qualified school, and the results of the state's accountability testing laws for students in public school for scholarship recipients in each grade. The Department of Education shall not include the name or any other identifying information for individual students.

The Department of Education shall also publicly report state test scores for each student receiving a scholarship pursuant to R.S. 17:6301 in accordance with the requirements of the Federal Family Educational Rights and Privacy Act (20 U.S.C. 1232(g) and federal regulations 34 CFR 99.1 et seq.). However, the Department of Education shall not include the name or any other identifying information of individual students.

# Appendix A

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## Bulletin 134 - Tuition Donation Rebate Program

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# Title 28 EDUCATION

## Part CLV. Bulletin 134—Tuition Donation Rebate Program

### Chapter 1. General Provisions

#### §101. Purpose, Scope, and Effect

A. The purpose of this policy Rule is to set forth the rules and regulations necessary to implement the provisions of R.S. 47:6301, which allows credits for donations a taxpayer makes to a school tuition organization which provides scholarships to qualified students that attend a qualified school.

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 43:2480 (December 2017).

#### §103. Definitions

A. The words defined in this Section shall have the meanings set forth below whenever the words 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 is required to file 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 1 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), LR 42:553 (April 2016), LR 43:2480 (December 2017).

### Chapter 3. School Tuition Organizations

#### §301. Establishment of a School Tuition Organization

A. Each school tuition organization shall notify the Louisiana Department of Education (LDE) of its intent to provide educational scholarships to qualified students attending qualified schools.

B. Each school tuition organization shall provide documentary evidence to the LDE that it has been granted an exemption from federal income tax and is established as an organization described in section 501(c)(3) of the Internal Revenue Code.

C. No school tuition organization shall employ, or allow as a board member, any person who has been convicted of or has entered a plea of *nolo contendere* to a crime listed in R.S. 15:587.1.

D. Each school tuition organization shall develop and implement a written policy, consistent with the provisions of R.S. 15:587.1, through which the organization shall determine whether any applicant for employment, employee, or board member, has been arrested for or convicted of or pled *nolo contendere* to any criminal offense.

1. The written policy shall include:

a. the requirement to perform criminal background checks on all applicants for employment, employees and board members according to the provisions of R.S. 15:587.1;

b. a procedure for the submission of a person's fingerprints, in a form acceptable to the Louisiana Bureau of Criminal Identification and Information (bureau), prior to employment of such person or the appointment of such person as a member of the board.

2. Persons who have submitted fingerprints to the bureau may be temporarily hired pending receipt of the reports from the bureau.

3. Each school tuition organization shall maintain proof of such record checks for the duration of a person's employment and/or membership on the board, and shall be able to provide such records upon request of the LDE.

E. The department shall bar a school tuition organization from participating in the tuition donation program if the school tuition organization fails to perform criminal background checks on all of its employees and board members according to the provisions of R.S. 15:587.1 or employs or allows a person to be a board member who has been convicted of or entered a plea of *nolo contendere* to a crime listed in R.S. 15:587.1.

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 43:2481 (December 2017).

### **§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; however, this Subsection 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.

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education LR 39:1025 (April

2013), amended LR 40:499 (March 2014), LR 41:41 (January 2015), LR 42:554 (April 2016).

### **§307. Prohibition on Claiming Scholarship Payments for Tax Purposes**

A. Any parent who receives scholarship payments in accordance with the provisions of this Rule or R.S. 47:6301 shall not be allowed to claim the amount received as any other credit, deduction, exemption, or rebate under Title 47 of the *Louisiana Revised Statutes* of 1950.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1025 (April 2013).

### **§309. Amount of Scholarships**

A. The amount of scholarships awarded by a school tuition organization shall equal the amount of donations the organization receives from taxpayers, minus allowable administrative or promotional costs. No less than 95 percent of the monies received by the school tuition organization from taxpayer donations for scholarships shall be used to provide scholarships to students for attendance at a qualified nonpublic school of their parent's choice.

B. The maximum amount for a scholarship provided by the school tuition organization to a qualified student in kindergarten-eighth grade shall not exceed actual tuition and mandatory fees or 80 percent of the state average MFP per pupil funding amount for the previous year, whichever is less.

C. The maximum amount for a scholarship for a qualified student in ninth-twelfth grades shall not exceed actual tuition and mandatory fees or 90 percent of the state average MFP per pupil funding amount for the previous year, whichever is less.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1025 (April 2013).

### **§311. Scholarship and Tuition Payments**

A. School tuition organizations shall distribute scholarship payments in September, December, February, and May of each year as checks made out to a parent of a qualified student that are mailed to the qualifying school where the student is enrolled. The parent shall restrictively endorse each check for deposit into the account of the school. The parent shall not designate any entity or individual associated with the school as the parent's attorney to endorse a scholarship check.

B. Upon receipt of notification from a qualified school that a student who has received a scholarship has ceased to be enrolled in the school, the school tuition organization shall cease making payments to the school for that student.

C. The LDE shall verify that each qualified student has received scholarships not to exceed the lesser of actual tuition and fees at the qualified school or 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-eighth grade, or 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-twelfth grade. If the total amount of scholarships received by a qualified student has exceeded one of these amounts, as applicable, the school tuition organization that awarded the scholarship that caused the student's total scholarship amount to exceed this amount shall refund the state the difference.

D. The department shall verify that each student receiving a scholarship from a school tuition organization was not enrolled in a public school in Louisiana on October 1 or February 1 of the school year for which the student received the scholarship, pursuant to the definition of student membership established by the board.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1025 (April 2013), amended LR 40:499 (March 2014), LR 43:2481 (December 2017).

## **Chapter 5. Donations to School Tuition Organizations and Credits**

### **§501. Donations; Qualifications**

A. There shall be a credit allowed for donations made by a taxpayer during a taxable year to a school tuition organization which provides scholarships to qualified students to attend a qualified school.

B. To qualify for a credit pursuant to R.S. 47:6301, the donor must be a taxpayer who is required to file a Louisiana income tax return.

C. The LDE shall certify and issue a receipt to a taxpayer indicating the actual amount of the taxpayer's donation to a school tuition organization which was used to fund a scholarship after all of the requirements of this Rule have been satisfied. The school tuition organization which received the donation shall assist the taxpayer in obtaining the receipt from LDE.

D. The Department of Revenue shall provide a standardized format for the receipt to be issued by the LDE to a school tuition organization. The Department of Revenue shall require a taxpayer to provide a copy of the receipt when claiming the credit authorized by this Rule.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1026 (April 2013), amended LR 40:499 (March 2014), LR 43:2481 (December 2017).

### **§505. Credits**

A. In order for a donation to qualify for the credit, the donation shall be used by the school tuition organization to provide scholarships for tuition and fees for students to attend a qualified school in accordance with the provisions of this Rule and R.S. 47:6301.

B. The amount of the credit to the donor shall be equal to the actual amount of the taxpayer's donation used by a school tuition organization to fund a scholarship to a qualified student, which shall not include administrative costs.

C. The credit shall be earned when the donation is made.

D. The department shall transmit an electronic file to the Department of Revenue verifying that the LDE has issued taxpayer receipts to the taxpayer or to the school tuition organization, on behalf of the taxpayer, when the taxpayer has authorized the school tuition organization to collect the receipt on the taxpayer's behalf. The electronic file should include the following information for each receipt:

1. the date the LDE issued the receipt;
2. the name and social security number or Louisiana taxpayer identification number of each taxpayer; and
3. the amount of each taxpayer's donation that funded student scholarships for the previous school year.

E. The taxpayer shall complete a credit form, provided by the Department of Revenue, and submit both that form and the LDE-issued receipt to the Department of Revenue.

F. The taxpayer may use the credit in addition to any federal tax credit or deduction earned for the same donation. However, a taxpayer shall not receive any other state tax credit, exemption, exclusion, deduction or any other tax benefit for which the taxpayer has received a tax credit under the tuition donation program.

G. In the event that the tax credit earned through the tuition donation program exceeds the total tax liability of the taxpayer in the taxable year, the amount of the credit not used as an offset against such tax liability in the taxable year may be carried forward as a credit against subsequent income tax liabilities for a period not to exceed three taxable years.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1026 (April 2013), amended LR 40:499 (March 2014), LR 43:2481 (December 2017).

## **Chapter 7. School Tuition Organization Fiscal and Advertising Responsibilities**

### **§701. Financial Information Report**

A. Each school tuition organization shall prepare a financial information report that complies with uniform financial accounting standards, to be submitted to the LDE by the deadline set by the LDE each year. The report shall be prepared by a certified public accountant and shall be submitted to the LDE. The report shall contain a certification from an auditor that the report is free of material misstatements.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1026 (April 2013).

### **§703. School Tuition Organization Advertising**

A. Each school tuition organization shall adequately advertise the availability of scholarships to the public, with an emphasis on notifying parents of students in public schools that received a letter grade of "D" or "F."

B. School tuition organizations must perform at least the following activities to adequately advertise the availability of scholarships to the public, with an emphasis on notifying parents of students in public schools that received a letter grade of "D" or "F":

1. advertise scholarship availability on the school tuition organization's website;
2. host at least one public information session regarding scholarship availability in proximity to a "D" or "F" public school; and
3. on a per parish basis, advertise scholarship availability to parents of students of "D" and "F" school at least equally to parents of students of "A", "B", and "C" schools.

C. For school tuition organization to adequately advertise the availability of scholarships to the public, all school tuition organization advertisements must:

1. specify the monetary amount of student scholarships;
2. indicate scholarship availability on a first-come, first-serve basis, with priority given to students who received a scholarship in the previous year;
3. provide scholarship application instructions and deadlines;
4. provide the school tuition organization's contact information; and
5. indicate student eligibility requirements.

D. For school tuition organization to adequately advertise the availability of scholarships to the public, all school tuition organization advertisements must not:

1. discriminate against students for any reason, including, but not limited to, race or ethnicity, religion, academic performance, students with a disability, or gender;
2. guarantee enrollment to any nonpublic school;
3. indicate that a school tuition organization's student application directly affects the status of a student's application for participation in the Student Scholarships for Educational Excellence Program; or
4. contradict any other requirement listed in R.S. 47:6301 or this policy Rule.

E. School tuition organizations are required to submit all advertisements intended to communicate with external stakeholders, including donors, families, and nonpublic schools, to the LDE within 30 working days of when the advertisement was first used. The LDE will review the advertisement for conformity with policy and statute. Such review will include but not be limited to the completeness and accuracy of any information regarding the timeframes and tax implications of making a donation. If the advertisement presents information that does not conform with policy and statute, then the LDE may require the school tuition organization to make appropriate changes to the advertisement.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1026 (April 2013), amended LR 40:499 (March 2014), LR 43:2481 (December 2017).

#### **§705. Annual Report**

A. Each school tuition organization shall annually provide a public report to the LDE that contains information regarding all scholarships awarded or granted in the previous fiscal year. The report shall be prepared by a certified public accountant and shall be submitted to the department no later than the first day of January each year. The report shall contain:

1. the name and address of the school tuition organization;
2. the total number and total dollar amount of donations received during the previous fiscal year;
3. the total number and total dollar amount of educational scholarships awarded to qualified students;
4. the total amount expended on administrative costs;
5. the percentage breakdown of donations expended on scholarship and administrative costs during the previous fiscal year;

6. the actual tuition and fee amounts published by the qualifying schools which enrolled a student with a scholarship from that school tuition organization;

7. the total amount of donations received by the school tuition organization;

8. the total amount of donations made by each donor during the previous calendar year;

9. the amount of each taxpayer's donations expended on scholarships during the previous school year; and

10. the social security number or Louisiana taxpayer identification number of each donor.

B. The department shall bar a school tuition organization that fails to report all information required in this Section by the first day of January, unless granted an extension of no more than 30 days by department for good cause, from participation in the tuition donation program for the current school year and the upcoming school year.

C. Each school tuition organization and the LDE shall redact all names of taxpayers and social security numbers or tax identification numbers before publicly releasing any annual report.

D. The department shall provide the Department of Revenue with copies of all such reports by February 1 of each year.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1027 (April 2013), amended LR 40:499 (March 2014), LR 43:2481 (December 2017).

#### **§707. Budgeting**

A. No more than 5 percent of any donation shall be used by the school tuition organization for administrative or promotional costs.

B. Each school tuition organization shall pay out or reserve for scholarships at least 75 percent of all funds from donations.

1. Only those funds that are designated for a specific student who is awarded a scholarship for the next school year or for multiple school years shall be considered to be "reserved."

2. On July 1 of each year, the school tuition organization shall make an accounting of all funds received as donations during the previous calendar year and retained from the year before the previous calendar year.

3. Any donated funds retained by the school tuition organization as of July 1 that exceed 25 percent of all funds available from donations from all prior calendar years shall be

remitted to the department for deposit into the state general fund.

C. Each school tuition organization shall provide for the administration of the state tests associated with the school and district accountability system to those participating students to whom it has awarded scholarships in grades that require testing under the state's accountability and testing laws for public schools. Such costs shall not be included as part of any scholarship award.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1027 (April 2013), amended LR 43:2482 (December 2017).

## **Chapter 9. Review of School Tuition Organizations**

### **§901. General Audits and Financial Reviews**

A. The department shall annually conduct an audit of a school tuition organization. The department shall bar a school tuition organization from participating in the program authorized under this Section if the school tuition organization intentionally or substantially fails to comply with the requirements of this Bulletin.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1027 (April 2013), amended LR 41:41 (January 2015), LR 43:2482 (December 2017).

## **Chapter 11. Qualified Schools**

### **§1101. Background Checks**

A. Each qualified school must conduct criminal background checks on its employees in compliance with R.S. 17:15 and exclude from employment any person not permitted by state law to work in a nonpublic school. The LDE shall bar an otherwise qualified school from participating in the program authorized under this Rule if the otherwise qualified school fails to comply with the requirements of R.S. 17:15.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1027 (April 2013), amended LR 43:2482 (December 2017).

### **§1103. Enrollment of Scholarship Recipients**

A. Qualified schools shall admit qualified students for enrollment based on the letter grade of the public school for which the qualified student was attending or would have attended. Qualified students from public schools that received a letter grade "F" or "D," or any variation thereof, shall be given the first priority.

B. If more first-time qualified students who are otherwise eligible apply than there are seats available in a particular grade level, the school shall conduct a random selection process that ensures all qualified and otherwise eligible students an equal chance for admission; however, the qualified school may give preference for the following:

1. siblings of students already enrolled in the qualified school; and

2. qualifying students who had previously enrolled at a different qualified school and who are otherwise eligible.

C. Enrollment of scholarship recipients in a school qualified under the provisions of this chapter and under the provisions of the Student Scholarships for Educational Excellence Program that has been approved for less than two years shall not exceed 20 percent of such school's total student enrollment.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1028 (April 2013), amended LR 40:499 (March 2014).

### **§1105. Tuition**

A. Qualified schools enrolling participating students shall not charge a higher total tuition and fee amount to a qualified student than is charged to all students enrolled at the school.

B. Each qualified school enrolling participating students shall annually provide to each school tuition organization that has provided a scholarship to a student enrolled in that school, the actual tuition and fee amounts charged to all students.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1028 (April 2013).

### **§1107. Transfer/Withdrawal of Scholarship Students**

A. If a student who has received a scholarship ceases to be enrolled in a qualified school, the school shall immediately notify the respective school tuition organization and the LDE that the student is no longer enrolled.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1028 (April 2013), amended LR 40:499 (March 2014).

### **§1109. Testing of Scholarship Students**

A. Using funds retained for administrative costs by the school tuition organization, schools enrolling participating students shall annually administer the state test associated with the school and district accountability system to measure learning gains in math and language arts to each participating

qualified student in grades that require testing under the state's accountability and testing laws for public schools.

B. The LDE shall not incur any expense for the administration of the state tests to students applying for tuition scholarships from a school tuition organization.

C. The qualified school shall provide the parents of each student who was tested a copy of the student's test results on an annual basis, beginning with the first year the student is tested.

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

**HISTORICAL NOTE:** Promulgated by the Board of Elementary and Secondary Education, LR 39:1028 (April 2013), amended LR 40:500 (March 2014).

### **§1111. Surety Bonds**

A. Any qualified school that receives more than \$50,000 in scholarship donations from a school tuition organization shall demonstrate its financial viability by filing, prior to the start of a school year, a surety bond payable to the school tuition organization in an amount equal to the aggregate amount of donations expected to be received during the school year or by filing, prior to the start of a school year, financial information with the qualified school tuition organization demonstrating its financial viability. However, a qualified school that has been in business for more than five years shall not be required to post a surety bond.

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

**HISTORICAL NOTE:** Promulgated by the Board of Elementary and Secondary Education, LR 39:1028 (April 2013).

## **Chapter 13. Testing**

### **§1301. Required Participation in the State Testing Program**

A. Nonpublic schools that enroll scholarship recipients in grade levels with mandatory state accountability testing in math or English shall:

1. develop and submit annually to the LDE a test security policy approved by its board in compliance with Bulletin 118, Chapter 3;
2. follow BESE's test security policy as stated in Bulletin 118;
3. name a school test coordinator and provide contact information to the LDE;
4. be responsible for all required accountability and demographic coding of testing documents; and
5. investigate and report any testing irregularities and/or violations of test security to the department.

B. The school test coordinator for the participating nonpublic school shall attend the pretest workshop designed for the participating nonpublic schools as well as any additional training required to administer the state tests.

1. The school test coordinator shall provide to the LDE with a valid work email address. Personal email addresses (Yahoo, Hotmail, Google, etc.) will not be accepted.

2. When the school test coordinator changes, the participating nonpublic school shall provide the name and contact information of the new school test coordinator to the LDE on school letterhead within 15 days of the change in appointment;

C. The LDE staff shall have the authority to:

1. monitor the implementation of the state testing;
2. require changes to the test security policy as it deems necessary;
3. require changes to the testing plan as it deems necessary;
4. conduct site visits during testing; and
5. conduct an investigation into testing irregularities and/or violations, and void any scores deemed to be invalid.

D. The LDE staff shall:

1. notify participating nonpublic schools of any new requirements in state testing; and
2. evaluate annually the testing plan to ensure full compliance with policies and procedures

E. The LEA shall not test any students enrolled in participating nonpublic schools unless there is a written agreement between the LEA and the participating nonpublic school to this effect. No LEA shall ever be required to test students attending the participating nonpublic schools under the Tuition Donation Program.

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

**HISTORICAL NOTE:** Promulgated by the Board of Elementary and Secondary Education, LR 39:1028 (April 2013), amended LR 43:2482 (December 2017).

### **§1303. Annual Report on Program Implementation**

A. The LDE shall compile a public report which lists the name of all qualified schools receiving scholarship recipients pursuant to the provisions of this Rule, the number of scholarship recipients attending each qualified school, and the results of the state's accountability and testing laws for scholarship recipients in each grade.

B. The LDE shall release the public report on the LDE's website the same time the LDE traditionally releases reports regarding individual school performance on state tests.

C. The department shall publicly report state test scores for each student receiving a scholarship the entirety of the students participating in the tuition donation program in accordance with the requirements of the federal FERPA statute (20 U.S.C. 1232g) and regulations (34 CFR 99.1 et seq.). However, the LDE shall not include the name or any other identifying information for individual students.

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

HISTORICAL NOTE: Promulgated by the Board of Elementary and Secondary Education, LR 39:1029 (April 2013), amended LR 41:41 (January 2015), LR 43:2482 (December 2017).

# Appendix B

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## Louisiana Revised Statute 47:6301

### CHAPTER 3. CREDITS FOR DONATIONS TO SCHOOL TUITION ORGANIZATIONS

#### §6301. Credit; donations to school tuition organizations

A.(1) For donations made on or after January 1, 2018, there shall be allowed a nonrefundable income tax credit for donations a taxpayer makes during a taxable year to a school tuition organization that provides scholarships to qualified students to attend a qualified school. In order to qualify for the credit, the donation shall be made by a taxpayer who is required to file a Louisiana income tax return. The amount of the credit shall be equal to the actual amount of the taxpayer's donation used by a school tuition organization to fund a scholarship to a qualified student, which shall not include administrative costs.

(a) The credit may be used in addition to any federal tax credit or deduction earned for the same donation. However, a taxpayer shall not receive any other state tax credit, exemption, exclusion, deduction, or any other tax benefit for which the taxpayer has received a tax credit under this Section.

(b) In the event that the tax credit earned pursuant to this Section exceeds the total tax liability of the taxpayer in the taxable year, the amount of the credit not used as an offset against such tax liability in the taxable year may be carried forward as a credit against subsequent income tax liabilities for a period not to exceed three taxable years.

(2) The credit shall be earned when the donation is made.

(3) In order for a donation from a taxpayer to qualify for the credit, the donation shall be used by the school tuition organization to provide scholarships for tuition and fees for students to attend a qualified school in accordance with the provisions of this Section. No more than five percent of a donation shall be used by the school tuition organization for administrative or promotional costs. 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. However this Paragraph shall not prohibit a donation being earmarked for a student with a disability. A student shall be considered to have a disability if such student is evaluated according to state and federal regulation or policy and is deemed to have a mental disability, hearing loss (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.

B.(1)(a) For purposes of this Section, the term "school tuition organization" shall mean a tax exempt organization organized under Section 501(c)(3) of the Internal Revenue Code which adheres to the requirements

of this Section. The amount of scholarships awarded by a school tuition organization shall equal the amount of donations the organization receives from taxpayers, minus allowable administrative or promotional costs. No less than ninety-five percent of the monies received by the school tuition organization from taxpayer donations for scholarships shall be used to provide scholarships to students for attendance at a qualified nonpublic school of their parent's choice. In addition, a school tuition organization shall provide educational scholarships to students without limiting available scholarships to students of only one qualified school.

(b) The maximum amount for a scholarship provided by the school tuition organization to a qualified student in kindergarten through eighth grade shall not exceed actual tuition and mandatory fees or eighty percent of the state average Minimum Foundation Program per pupil funding amount for the previous year, whichever is less, and the maximum amount for a scholarship for a qualified student in ninth through twelfth grades shall not exceed ninety percent of the state average Minimum Foundation Program per pupil funding amount for the previous year, whichever is less.

(c) A school tuition organization which provides scholarships to qualified students shall do all of the following:

(i) Notify the Department of Education of its intent to provide educational scholarships to qualified students attending qualified schools.

(ii) Provide documentary evidence to the Department of Education that it has been granted an exemption from federal income tax and is established as an organization described in Section 501(c)(3) of the Internal Revenue Code.

(iii) Document the eligibility of each qualified student for each year that a qualified student receives a scholarship.

(iv) Provide scholarships to qualified students on a first-come, first-served 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.

(v) Distribute scholarship payments in September, December, February, and May of each year as checks made out to a parent of a qualified student which are mailed to the qualifying school where the student is enrolled. The parent shall restrictively endorse the check for deposit into the account of the school. The parent shall not designate any entity or individual associated with the school as the parent's attorney to endorse a scholarship check. Any parent who receives payments in accordance with the provisions of this Section shall not be allowed to claim the amount received as any other credit, deduction, exemption, or rebate under Title 47 of the Louisiana Revised Statutes of 1950. If a student who has received a scholarship ceases to be enrolled in a qualified school, the school shall immediately notify the respective student tuition organization and the Department of Education that the student is no longer enrolled. Upon receipt of such notification, the student tuition organization shall cease making payments to the school for that student.

(vi) Provide certification to the Department of Education that scholarships have been issued within thirty days of issuing the scholarships. This certification shall include a list of the taxpayers whose donations to the school tuition organization funded the scholarships, the amount of each taxpayer's donation used to fund a

scholarship, as well as all other documentation required by the Department of Education, as established in rules and regulations.

(vii) Perform criminal background checks on all of its employees and board members according to the provisions of R.S. 15:587.1. A person who has been convicted of or has entered a plea of nolo contendere to a crime listed in R.S. 15:587.1 may not be employed by, or be a board member of, a school tuition organization. The Department of Education shall bar a school tuition organization from participating in the credit authorized under this Section if the school tuition organization fails to comply with the requirements of this Item.

(viii) Ensure that scholarships granted to qualified students are 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.

(ix) Provide a public report to the Department of Education which contains information regarding all scholarships awarded or granted in the previous state fiscal year. The report shall be prepared by a certified public accountant and shall be submitted to the department no later than the first day of January each year. The report shall contain the name and address of the school tuition organization, the total number and total dollar amount of donations received during the previous state fiscal year, the total number and total dollar amount of educational scholarships awarded to qualified students, the total amount expended on administrative costs, and the percentage breakdown of donations expended on scholarship and administrative costs during the previous state fiscal year. The report shall include the actual tuition and fee amounts published by the qualifying schools which enrolled a student with a scholarship from that school tuition organization. The report shall also contain the total amount of contributions received by the school tuition organization, the total amount of contributions made by each contributor during the previous calendar year, and the social security number or Louisiana taxpayer identification number of each contributor. Failure of a student tuition organization to report all information required in this Item to the Department of Education by the first day of January, unless granted an extension of no more than thirty days by the Department of Education for good cause, shall be deemed sufficient noncompliance of this Section and shall result in the tuition organization being barred from participating in the credit authorized under this Section for the current school year and the upcoming school year. An electronic format of this report shall be furnished to the Department of Revenue by the Department of Education on or by the first day of February of each year.

(x) Annually demonstrate its financial accountability through a financial information report that complies with uniform financial accounting standards. The report shall be prepared by a certified public accountant and shall be submitted to the Department of Education. The report shall contain a certification from an auditor that the report is free of material misstatements.

(xi) The school tuition organization shall adequately advertise the availability of scholarships to the public, with an emphasis on notifying parents of students in public schools that received a letter grade of "F" or "D", in the manner provided for in rules and regulations which shall be promulgated by the Department of Education in accordance with the Administrative Procedure Act.

(xii) Shall annually pay out or reserve for scholarships at least seventy-five percent of all funds from donations. In order for a reservation of funds to qualify under this Item, the funds are required to be designated

for a specific student who is awarded a scholarship for the next school year or for multiple school years. On July first of each year, the school tuition organization shall make an accounting of all funds received as donations during the previous calendar year and retained from the year before the previous calendar year. Any donated funds retained by a school tuition organization as of July first that exceed twenty-five percent of all funds available from donations from all prior calendar years shall be remitted to the Department of Education for deposit into the state general fund.

(2)(a) For purposes of this Section, a "qualified school" shall mean a nonpublic elementary or secondary school in this state which is approved, provisionally approved, or probationally approved by the Board of Elementary and Secondary Education and which complies with the criteria set forth in *Brumfield, et al. v. Dodd, et al.*, 425 F. Supp 528. A qualified school shall do all of the following:

(i) Conduct criminal background checks on its employees and exclude from employment any person not permitted by state law to work in a nonpublic school. The Department of Education shall bar an otherwise qualified school from participating in the credit authorized under this Section if the otherwise qualified school fails to comply with the requirements of this Item.

(ii) Using funds retained for administrative costs by the school tuition organization, annually administer the state test associated with the school and district accountability system to measure learning gains in math and language arts to all participating students in grades that require testing under the state's accountability testing laws for public schools; however, the Department of Education shall not incur any expense for the administration of the state tests to students applying for tuition scholarships from a school tuition organization. The qualified school shall provide the parents of each student who was tested with a copy of the student's test results on an annual basis, beginning with the first year the student is tested.

(iii) If more first-time qualified students who are otherwise eligible apply than there are seats available, conduct a random selection process that ensures all qualified and otherwise eligible students an equal chance for admission; however, the qualified school may give preference for the following:

(aa) Siblings of students already enrolled in the qualified school.

(bb) Qualifying students who had previously enrolled at a different qualified school and who are otherwise eligible.

(iv) Admit qualified students for enrollment based on the letter grade of the public school for which the qualified student was attending or would have attended. Qualified students from public schools that received a letter grade "F" or "D" or any variation thereof shall be given the first priority.

(v) Not charge a higher total tuition and fee amount to a qualified student than is charged to all students enrolled at the school.

(vi) Annually provide to each school tuition organization who has provided a scholarship to a student enrolled in that school the actual tuition and fee amounts charged to all students.

(b) Any qualified school that receives more than fifty thousand dollars in scholarship donations from a school tuition organization shall demonstrate its financial viability by filing, prior to the start of a school year, a surety bond payable to the school tuition organization in an amount equal to the aggregate amount of donations expected to be received during the school year or by filing, prior to the start of a school year, financial information with the qualified school tuition organization demonstrating its financial viability; however, a qualified school which has been in business for more than five years shall not be required to post a surety bond.

(c) Enrollment of scholarship recipients in a qualified school under the provisions of this Section and under the provisions of the Student Scholarships for Educational Excellence Program that has been approved, provisionally approved, or probationally approved for less than two years shall not exceed twenty percent of such school's total student enrollment.

(3)(a) For purposes of this Section, a "qualified student" shall mean 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 two hundred fifty percent of the federal poverty level based on the federal poverty guidelines established by the federal office of management and budget and who meets any of the following:

(i) Is a student who is entering kindergarten for the first time.

(ii) Is a student who attended a public school the previous year.

(iii) Is a student who received a scholarship from a school tuition organization or the Student Scholarships for Educational Excellence Program for the previous school year.

(b) Any qualified student receiving a scholarship from a school tuition organization pursuant to the provisions of this Section shall be prohibited from receiving any other publicly funded scholarship, voucher, or other form of financial assistance specific to that student for purposes of attending a nonpublic school; however, a qualified student may receive scholarships from multiple school tuition organizations not to exceed the lesser of eighty percent of the state average Minimum Foundation Program per pupil funding amount for the previous year in the case of a qualified student enrolled in kindergarten through eighth grade, or ninety percent of the state average Minimum Foundation Program per pupil funding amount for the previous year in the case of a qualified student enrolled in ninth through twelfth grade.

(4) For purposes of this Section, a "parent" shall mean a guardian, custodian, or other person with authority to act on behalf of the child.

C.(1)(a) The Department of Education shall promulgate rules and regulations in accordance with the provisions of the Administrative Procedure Act, as are necessary to implement the provisions of this Section.

(b) The Department of Education shall approve the application used by a school tuition organization in awarding scholarships to qualified students.

(c) The Department of Education shall certify and issue a receipt to a taxpayer indicating the actual amount of the taxpayer's donation to a school tuition organization which was used to fund a scholarship after all of the requirements of Paragraph (A)(2) of this Section have been satisfied.

(d)(i) The Department of Education shall verify that each qualified student has received scholarships not to exceed the lesser of actual tuition and fees at the qualified school or eighty percent of the state average Minimum Foundation Program per pupil funding amount for the previous year in the case of a qualified student enrolled in kindergarten through eighth grade, or ninety percent of the state average Minimum Foundation Program per pupil funding amount for the previous year in the case of a qualified student enrolled in ninth through twelfth grade. If the total amount of scholarships received by a qualified student has exceeded one of these amounts, as applicable, the school tuition organization that had awarded the scholarship that caused the student's total scholarship amount to exceed this amount shall refund the state the difference.

(ii) The Department of Education shall verify that each student receiving a scholarship from a school tuition organization was not enrolled in a public school in Louisiana on October first or February first of the school year for which the student received the scholarship pursuant to the definition of the student membership established by the State Board of Elementary and Secondary Education for the purposes of the Minimum Foundation Program formula.

(e) The Department of Education shall annually conduct an audit of a school tuition organization. The Department of Education shall bar a school tuition organization from participating in the credit authorized under this Section if the school tuition organization intentionally and substantially fails to comply with the requirements of this Section.

(f) The Department of Education shall compile a public report which shall be made available no later than March first of each year on the department's website which lists the name of all qualified schools receiving scholarship recipients pursuant to the provisions of this Section, the number of scholarship recipients attending each qualified school, and the results of the state's accountability testing laws for students in public school for scholarship recipients in each grade. The Department of Education shall not include the name or any other identifying information for individual students.

(g) The Department of Education shall publicly report state test scores for each student receiving a scholarship pursuant to the provisions of this Section in accordance with the requirements of the federal Family Educational Rights and Privacy Act (20 U.S.C. 1232(g) and federal regulations 34 CFR 99.1 et seq.). However, the Department of Education shall not include the name or any other identifying information of individual students.

(2)(a) The Department of Revenue shall provide a standardized format for a receipt to be issued by the Department of Education to a school tuition organization. The Department of Revenue shall require a taxpayer to provide a copy of the receipt when claiming the credit authorized by this Section.

(b) The Department of Education shall ensure that the public of the state is aware of the availability of scholarships, with an emphasis on notifying parents of students in public schools that received a letter grade of "F" or "D", and shall provide for requirements for school tuition organizations to adequately notify the public of

the availability of scholarships, all as provided for in rules and regulations which shall be promulgated by the Department of Education in accordance with the Administrative Procedure Act.

D. Repealed by Acts 2017, No. 377, §2, eff. June 23, 2017.

Acts 2012, No. 25, §1, eff. Jan. 1, 2013; Acts 2014, No. 424, §1; Acts 2017, No. 146, §12; Acts 2017, No. 377, §§1, 2, eff. June 23, 2017.

# Appendix C

## Enrollment and Performance Data

The Tuition Donation Credit Program student performance rates are outlined below in the table. Student performance (Basic and Above) equals the overall percent of students who earned an achievement level of “Advanced,” “Mastery,” or “Basic” on LEAP 2025 assessments and/or “Good” or “Excellent” on end-of-course assessments. Student performance (Mastery and Above) equals the overall percent of students who earned an achievement level of “Advanced” or “Mastery” on LEAP 2025 assessments. State assessment results of Mastery and Above are considered proficient.

The Louisiana Department of Education has modified and/or suppressed data reported to protect the privacy of students in compliance with the Family Educational Rights and Privacy Act (FERPA) codified at 20 U.S.C. 1232g. The strategies used to protect privacy vary and may include rounding or other techniques but do not substantially affect the general usefulness of the data. Because of the privacy protections numerical and percentage totals may not add precisely to the sum of the row or column to which the total refers. The ~ symbol indicates statistically unreliable data (testing subgroups of fewer than 10 students); N/A denotes schools without valid testing results.

For additional information, please contact [studentscholarships@la.gov](mailto:studentscholarships@la.gov).

Site Code	Site Name	Parish	Total	Grade 3-12 Students	Number of Testers	Student Performance (Basic and Above)	Student Performance (Mastery and Above)
506025	Academy of Our Lady (Girls)	Jefferson	87	87	65	56.3%	25.8%
742001	Acadiana Christian School	Iberia	17	8	0	N/A	N/A
641001	Alexandria Country Day School (Lower and Middle)	Rapides	11	4	4	~	~
641002	Alexandria Country Day School (Upper)	Rapides	9	9	5	~	~
506002	Annunciation School	City of Bogalusa	2	2	2	~	~
506004	Archbishop Chappelle High School (Girls)	Jefferson	39	39	30	76.3%	37.3%
506134	Archbishop Hannan High School	St. Tammany	12	12	11	63.60%	27.3%

Site Code	Site Name	Parish	Total	Grade 3-12 Students	Number of Testers	Student Performance (Basic and Above)	Student Performance (Mastery and Above)
506127	Archbishop Rummel Jr. High School (Boys)	Jefferson	25	25	21	38.1%	11.9%
506005	Archbishop Rummel Sr. High School (Boys)	Jefferson	47	47	26	36.5%	11.5%
506006	Archbishop Shaw High School	Jefferson	69	69	51	52.5%	19.8%
598001	Arden Cahill Academy	Jefferson	3	3	3	~	~
933002	Ascension Christian School	Ascension	23	16	12	43.5%	13%
502001	Ascension Diocesan Regional School	Ascension	28	23	19	34.2%	7.9%
506007	Ascension of Our Lord Catholic School	St. John	10	4	3	~	~
845002	Bethany Christian School South Campus	East Baton Rouge	9	3	3	~	~
872001	Bishop McManus School	Orleans	13	12	11	45.5%	9.1%
548001	Briarfield Academy	East Carroll	4	1	1	~	~
694001	Brighton School	East Baton Rouge	6	6	4	~	~
506009	Brother Martin Junior High School (Boys)	Orleans	11	11	11	40.9%	18.2%
506130	Brother Martin Sr. High School (Boys)	Orleans	23	23	11	40.9%	18.2%
506010	Cabrini High School (Girls)	Orleans	56	56	36	51.4%	24.3%
772001	Calvary Baptist Academy	Caddo	28	20	12	29.2%	8.3%
504002	Carencro Catholic Elementary School	Lafayette	10	2	2	~	~
502033	Catholic Elementary School of Pointe Coupee	Pointe Coupee	4	4	4	~	~
504041	Catholic High School	Iberia	59	58	47	30.9%	6.4%
502002	Catholic High School (Boys)	East Baton Rouge	23	23	13	34.6%	<5%
502003	Catholic of Pointe Coupee	Pointe Coupee	7	7	4	~	~

Site Code	Site Name	Parish	Total	Grade 3-12 Students	Number of Testers	Student Performance (Basic and Above)	Student Performance (Mastery and Above)
503001	Central Catholic School	St. Mary	52	42	30	11.7%	5%
536001	Central Private School	Central Community	3	3	1	~	~
9B5001	Christian Academy of Louisiana	West Baton Rouge	41	31	21	14.3%	<5%
886001	Claiborne Christian School	Ouachita	3	3	3	~	~
556001	Concordia Lutheran School	Jefferson	10	7	7	~	~
9BN001	Cornerstone Christian Academy	Beauregard	6	1	1	~	~
637001	Covenant Christian Academy	Terrebonne	3	3	0	N/A	N/A
557001	Crescent City Christian School	Jefferson	23	19	15	24.1%	13.8%
506016	De La Salle Junior High School	Orleans	52	52	51	60.8%	28.4%
506123	De La Salle Senior High School	Orleans	51	51	21	57.5%	15%
502048	Diocese of Baton Rouge Special Education Program	East Baton Rouge	2	1	1	~	~
503015	E.D. White Catholic High School	Lafourche	14	14	4	~	~
9B8001	eLearning Academy	Lafourche	17	17	9	~	~
9BJ001	eLearning Academy of Houma	Terrebonne	6	4	3	~	~
658001	Episcopal School of Acadiana	Lafayette	1	1	0	N/A	N/A
719001	Evangel Christian Academy	Caddo	111	83	78	22.1%	<5%
561001	Faith Lutheran School	Jefferson	7	4	4	~	~
640001	False River Academy	Pointe Coupee	13	9	8	~	~
538001	Family Worship Christian Academy	St. Landry	7	5	5	~	~
518001	First Baptist Church School	Caddo	3	1	1	~	~

Site Code	Site Name	Parish	Total	Grade 3-12 Students	Number of Testers	Student Performance (Basic and Above)	Student Performance (Mastery and Above)
506157	Good Shepherd Nativity Mission School	Orleans	30	23	23	43.5%	10.9%
837001	Hamilton Christian Academy	Calcasieu	39	24	13	19.2%	<5%
504006	Hanson Memorial School	St. Mary	19	19	13	42.3%	19.2%
892001	Highland Baptist Christian School	Iberia	37	28	24	41.3%	10.9%
506125	Holy Cross School	Orleans	38	36	27	47.2%	11.3%
504007	Holy Family Catholic School	Lafayette	96	60	56	41.1%	9.8%
502005	Holy Family School	West Baton Rouge	9	5	6	~	~
506021	Holy Name of Jesus School	Orleans	6	2	2	~	~
503003	Holy Rosary School	Lafourche	10	4	4	~	~
501003	Holy Savior Menard Central High School	Rapides	12	12	5	~	~
702001	Hosanna Christian Academy	East Baton Rouge	17	10	10	20%	10%
913001	Houma Christian School	Terrebonne	11	10	9	~	~
9BR001	Ignite Classical School	Caddo	2	1	1	~	~
505002	Immaculate Conception Cathedral School	Calcasieu	3	3	3	~	~
506026	Immaculate Conception School	Jefferson	72	43	43	44.2%	8.1%
722001	Jehovah-Jireh Christian Academy	East Baton Rouge	17	10	10	22.2%	11.1%
506131	Jesuit Junior High School (Boys)	Orleans	1	1	1	~	~
506029	Jesuit Senior High School (Boys)	Orleans	6	6	3	~	~
500005	Jesus Good Shepherd School	City of Monroe	20	8	8	~	~
558001	John Curtis Christian School	Jefferson	94	76	62	33.9%	6.5%

Site Code	Site Name	Parish	Total	Grade 3-12 Students	Number of Testers	Student Performance (Basic and Above)	Student Performance (Mastery and Above)
667001	John Paul The Great Academy	Lafayette	18	13	11	47.6%	14.3%
993001	Knights Academy and High School	Jefferson	2	2	2	~	~
986001	Lafayette Christian Academy	Lafayette	24	24	16	43.8%	21.9%
927001	Life of Christ Christian Academy/Alternative	Orleans	6	6	4	~	~
500003	Loyola College Preparatory School	Caddo	9	9	5	~	~
616001	Lutheran High School	Jefferson	8	8	2	~	~
651001	Lynn Oaks School DBA St. Bernard Christian Academy	St. Bernard	35	21	15	26.7%	6.7%
504011	Maltrait Memorial School	Vermilion	9	3	3	~	~
704001	Martin Luther King Jr. Christian Academy	East Baton Rouge	6	5	5	~	~
502007	Mater Dolorosa School	Tangipahoa	27	15	14	32.1%	<5%
621001	McMillian's FIRST Steps CDC/Academy	Orleans	3	3	3	~	~
725001	Memorial Baptist School	Jefferson	22	14	12	66.7%	20.8%
568001	Metairie Park Country Day School	Jefferson	9	6	2	~	~
502008	Most Blessed Sacrament School	East Baton Rouge	5	1	1	~	~
506033	Mount Carmel Academy (Girls)	Orleans	10	10	7	~	~
874001	Northeast Baptist School	Ouachita	15	5	4	~	~
735001	Northlake Christian School	St. Tammany	38	24	21	45.2%	21.4%
504014	Notre Dame High School	Acadia	4	4	3	~	~
656001	Old Bethel Christian Academy	Caldwell	4	2	1	~	~
504015	Opelousas Catholic School	St. Landry	31	26	23	37.8%	6.7%

Site Code	Site Name	Parish	Total	Grade 3-12 Students	Number of Testers	Student Performance (Basic and Above)	Student Performance (Mastery and Above)
714001	Open Door Christian Academy	Livingston	5	5	0	N/A	N/A
714002	Open Door Christian Academy Elementary	Livingston	9	3	0	N/A	N/A
632001	Ouachita Christian School	Ouachita	9	6	4	~	~
505004	Our Lady Immaculate Catholic School	Jefferson Davis	14	5	5	~	~
500008	Our Lady of Fatima School-Monroe	City of Monroe	3	3	3	~	~
506039	Our Lady of Lourdes School	St. Tammany	17	8	8	~	~
502009	Our Lady of Mercy School	East Baton Rouge	19	17	17	58.8%	17.6%
506041	Our Lady of Perpetual Help School	Jefferson	44	25	25	46%	20%
506042	Our Lady of Perpetual Help School	Plaquemines	15	7	6	~	~
501011	Our Lady of Prompt Succor School	Rapides	7	3	0	N/A	N/A
506043	Our Lady of Prompt Succor School	St. Bernard	6	4	4	~	~
506044	Our Lady of Prompt Succor School	Jefferson	20	15	14	46.4%	17.9%
505005	Our Lady Queen of Heaven School	Calcasieu	8	5	5	~	~
505006	Our Lady's School	Calcasieu	26	12	12	54.2%	16.7%
734001	Parkview Baptist School	East Baton Rouge	18	17	8	~	~
506046	Pope John Paul II High School	St. Tammany	11	11	8	~	~
706001	Prevailing Faith Christian Academy	Ouachita	2	1	1	~	~
690001	Providence Classical Academy	Bossier	10	3	3	~	~

Site Code	Site Name	Parish	Total	Grade 3-12 Students	Number of Testers	Student Performance (Basic and Above)	Student Performance (Mastery and Above)
905001	QuesTECH Learning	City of Monroe	6	6	6	~	~
504020	Rayne Catholic Elementary School	Acadia	8	2	2	~	~
502021	Redemptorist Elementary School	East Baton Rouge	75	35	30	18.3%	<5%
506048	Resurrection of Our Lord School	Orleans	10	8	8	~	~
999001	Richard Rayborn Elementary School	Ascension	1	1	1	~	~
634001	River Oaks School	Ouachita	10	8	7	~	~
652001	Riverside Academy	St. John	30	26	21	47.6%	21.4%
502013	Sacred Heart of Jesus School	East Baton Rouge	8	4	3	~	~
501013	Sacred Heart School	Avoyelles	17	8	7	~	~
5B2001	SIHAF Learning and Career Institute	Caddo	2	1	1	~	~
502016	St. Alphonsus School	Central Community	5	2	2	~	~
506057	St. Angela Merici School	Jefferson	6	3	1	~	~
501014	St. Anthony of Padua	Avoyelles	18	8	8	~	~
506059	St. Anthony School	Jefferson	32	25	25	72%	26.0%
506061	St. Augustine Senior High School	Orleans	201	196	155	33.9%	9.9%
506062	St. Benilde School	Jefferson	35	19	18	38.9%	8.3%
503007	St. Bernadette School	Terrebonne	4	2	2	~	~
504044	St. Bernard School	St. Martin	31	14	14	50%	20%
506066	St. Charles Catholic High School	St. John	50	50	32	52.4%	14.3%
506067	St. Christopher School	Jefferson	22	11	11	59.1%	31.8%
506069	St. Cletus School	Jefferson	40	22	22	48.8%	14%

Site Code	Site Name	Parish	Total	Grade 3-12 Students	Number of Testers	Student Performance (Basic and Above)	Student Performance (Mastery and Above)
504027	St. Edward School	Iberia	34	9	9	~	~
506124	St. Elizabeth Ann Seton School	Jefferson	30	17	15	36.7%	10%
502018	St. Elizabeth School	Assumption	12	8	8	~	~
501016	St. Frances Cabrini School	Rapides	9	3	2	~	~
503008	St. Francis de Sales Cathedral School	Terrebonne	15	8	8	~	~
502019	St. Francis Xavier School	East Baton Rouge	23	16	13	57.7%	19.2%
500010	St. Frederick High School	City of Monroe	22	22	11	13.6%	<5%
503009	St. Genevieve	Lafourche	5	1	1	~	~
503010	St. Gregory School	Terrebonne	34	18	18	36.1%	19.4%
504030	St. Ignatius School	St. Landry	5	1	1	~	~
502040	St. Jean Vianney School	East Baton Rouge	21	14	14	64.3%	21.4%
506080	St. Joan of Arc School	St. John	4	2	2	~	~
500011	St. John Berchmans Cathedral School	Caddo	8	7	7	~	~
502023	St. John Elementary School	Iberville	4	3	3	~	~
504031	St. John Elementary School	St. Mary	16	4	4	~	~
502024	St. John High School	Iberville	4	4	4	~	~
626001	St. John Lutheran School	Orleans	7	4	4	~	~
502046	St. John Primary	Ascension	9	1	1	~	~
501034	St. Joseph Elementary & High School	Avoyelles	16	7	5	~	~
503012	St. Joseph Elementary School	Lafourche	12	5	5	~	~
502025	St. Joseph School	Tangipahoa	15	7	7	~	~
502026	St. Joseph's Academy (Girls)	East Baton Rouge	11	11	6	~	~

Site Code	Site Name	Parish	Total	Grade 3-12 Students	Number of Testers	Student Performance (Basic and Above)	Student Performance (Mastery and Above)
502035	St. Jude School	East Baton Rouge	5	5	5	~	~
506122	St. Katharine Drexel Preparatory School	Orleans	13	13	6	~	~
506087	St. Leo the Great School	Orleans	8	7	7	~	~
9B3001	St. Lillian Academy	East Baton Rouge	4	3	3	~	~
505009	St. Louis Catholic High School	Calcasieu	16	15	7	~	~
506091	St. Margaret Mary School	St. Tammany	36	12	11	40.9%	13.6%
505010	St. Margaret School	Calcasieu	25	16	16	62.5%	12.5%
506095	St. Mary's Academy (Girls)	Orleans	28	27	21	61.9%	21.4%
501022	St. Mary's Catholic School	Natchitoches	5	2	0	N/A	N/A
506096	St. Mary's Dominican High School (Girls)	Orleans	26	26	12	81.8%	27.3%
503013	St. Mary's Nativity	Lafourche	9	5	4	~	~
506099	St. Michael Special School	Orleans	41	28	15	<5%	<5%
502036	St. Michael the Archangel Diocesan Regional HS	East Baton Rouge	9	9	7	~	~
506104	St. Peter School	St. John	2	1	1	~	~
506112	St. Rita School	Jefferson	17	12	11	50.0%	9.1%
506138	St. Scholastica Academy	St. Tammany	2	2	2	~	~
506116	St. Stephen School	Orleans	15	7	7	~	~
502029	St. Theresa Middle School	Ascension	2	2	2	~	~
506161	St. Therese Academy	Jefferson	10	4	3	~	~
502039	St. Thomas Aquinas Diocesan Regional HS	Tangipahoa	14	14	5	~	~
502030	St. Thomas More School	East Baton Rouge	32	17	17	67.6%	26.5%
591001	Tallulah Academy-Delta Christian School	Madison	4	4	0	N/A	N/A

Site Code	Site Name	Parish	Total	Grade 3-12 Students	Number of Testers	Student Performance (Basic and Above)	Student Performance (Mastery and Above)
675001	Tensas Academy	Tensas	8	3	2	~	~
504037	Teurlings Catholic High School	Lafayette	23	22	15	43.3%	13.3%
5B6001	The Church Academy	Ascension	13	7	6	~	~
692003	The Dunham School	East Baton Rouge	3	2	1	~	~
876001	Torah Academy	Jefferson	9	8	8	~	~
773001	Trafton Academy	Tangipahoa	15	8	8	~	~
992001	Union Christian Academy	Union	2	1	0	N/A	N/A
506120	Ursuline Academy (Girls)	Orleans	10	10	8	~	~
503014	Vandebilt Catholic High School	Terrebonne	20	18	10	40.0%	15.0%
504040	Vermilion Catholic, a legacy of Mount Carmel	Vermilion	21	15	9	~	~
760001	Victory Christian Academy	Jefferson	36	14	14	46.4%	14.3%
506121	Visitation of Our Lady School	Jefferson	23	10	9	~	~
785001	Westminster Christian Academy	St. Landry	28	20	13	42.3%	11.5%
785002	Westminster Christian Academy - Lafayette	Lafayette	5	1	0	N/A	N/A
685001	Word Of God Academy	Caddo	10	3	3	~	~