

**BOARD OF TAX APPEALS
STATE OF LOUISIANA**

ELISE FELIX,

Petitioner

vs.

DOCKET NO. 11061C

**DEPARTMENT OF REVENUE,
STATE OF LOUISIANA**

Respondent

JUDGMENT WITH REASONS

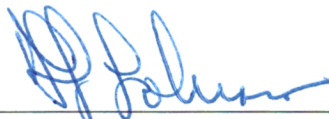
On August 10, 2022, this matter came before the Board for a hearing on the Merits, with Francis J. “Jay” Lobrano, Chairman, presiding and Vice-Chairman Cade R. Cole, and Judge Lisa Woodruff-White (Ret.) present. Appearing before the Board were Elise Felix, representing herself, and Miranda Scroggins, attorney for Department of Revenue, State of Louisiana (“Department”). At the conclusion of the hearing, the Board took the matter under advisement. The Board now rules as follows.

Taxpayer claimed School Readiness Business – Supported Child Care Credits and the School Readiness Fees and Grants Credits (collectively the “Credit”) for each of the individual income tax years through and including 2013 to 2016 (“Tax Years”). Taxpayer’s claims for the Credit related to her donations to The Anthony Bean Theatre Cultural Arts Youth Program (“Program”). The Credit was denied for 2013. However, the Credit was initially granted for 2014 through 2016. The Department subsequently determined that the Credits should not have been granted at all. The Department then issued Notices of the Refund Reductions to the Taxpayer. In response, Taxpayer filed the instant Petition.

Considering the testimony at the hearing, and after allowing for post-hearing briefing by the Department, the Board finds that the Taxpayer claimed the Credits, and the Department initially granted the Credits for 2014 through 2016, because of a shared misunderstanding as to whether the Program was qualified under the statutory provisions governing the Credit. For purposes of the Credit, an “[e]ligible child care facility” is defined as “a child care facility that has applied to the [Department of Education] for an evaluation under its quality rating system and is participating in the quality rating system.” La. R.S. 47:6102(9) [substitutions added]. It is undisputed that the Program was not listed as a qualifying facility by the Department of Education. The Department correctly disallowed Taxpayer’s claims for the Credit.

Accordingly, IT IS HEREBY ORDERED, ADJUDGED AND DECREED that Judgment be and is hereby rendered in favor of the Department and against the Taxpayer, and the Petition is hereby DISMISSED.

THUS DONE AND SIGNED in Baton Rouge, State of Louisiana, this 5th day of October, 2022.



**FRANCIS J. “JAY” LOBRANO
CHAIRMAN, BOARD OF TAX APPEALS
STATE OF LOUISIANA**