

ACT No. 270

Regular Session, 2014

HOUSE BILL NO. 1137

BY REPRESENTATIVES HOFFMANN AND HENRY BURNS AND SENATOR PEACOCK

1 AN ACT

2 To enact Subpart PP of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised
3 Statutes of 1950, to be comprised of R.S. 47:120.231, Subpart QQ of Part 1 of
4 Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be
5 comprised of R.S. 47:120.241, and Subpart RR of Part 1 of Chapter 1 of Subtitle II
6 of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S.
7 47:120.251, relative to state individual income tax return checkoffs for certain
8 donations; to provide for a method for individuals to donate all or a portion of any
9 refund due to them to The Louisiana Association for the Blind, the Louisiana Center
10 for the Blind, and Affiliated Blind of Louisiana, Inc.; to provide for the
11 administration and disbursement of donated monies; to provide for reporting; to
12 provide for an effective date; and to provide for related matters.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. Subpart PP of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana
15 Revised Statutes of 1950, comprised of R.S. 47:120.231, Subpart QQ of Part 1 of Chapter
16 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S.
17 47:120.241, and Subpart RR of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana
18 Revised Statutes of 1950, comprised of R.S. 47:120.251, are hereby enacted to read as
19 follows:

20 SUBPART PP. THE LOUISIANA ASSOCIATION FOR
21 THE BLIND DONATION

22 §120.231. Income tax checkoff; donation for The Louisiana Association for the
23 Blind
24 A. Every individual who files an individual income tax return for the current
25 tax year and who is entitled to a refund may designate on his current year return that

CODING: Words in ~~struck through~~ type are deletions from existing law; words underscored are additions.

1 all or any portion of the total amount of the refund to which he is entitled shall be
2 donated to The Louisiana Association for the Blind in lieu of that amount being paid
3 to him as a refund. In this case the refund shall be reduced by the amount so
4 designated. The designation shall be made at the time of filing the current year tax
5 return and shall be made upon the income tax return form as prescribed by the
6 secretary of the Department of Revenue. Donated monies shall be administered by
7 the secretary and distributed to The Louisiana Association for the Blind in
8 accordance with the provisions of R.S. 47:120.37. No donation made under the
9 provisions of this Subpart shall be invalid for want of an authentic act.

10 B. The House Committee on Ways and Means may, at its discretion, request
11 a report from The Louisiana Association for the Blind relative to its operations. The
12 form and content of the report shall be prescribed by the chairman of the committee,
13 but shall at a minimum contain a detailed explanation of the revenues and
14 expenditures, as well as a description of the organization's activities. The committee
15 may summon any person employed by or associated with The Louisiana Association
16 for the Blind to provide testimony with respect to the report.

17 SUBPART QQ. LOUISIANA CENTER FOR THE BLIND

18 §120.241. Income tax checkoff; donation for the Louisiana Center for the Blind

19 A. Every individual who files an individual income tax return for the current
20 tax year and who is entitled to a refund may designate on his current year return that
21 all or any portion of the total amount of the refund to which he is entitled shall be
22 donated to the Louisiana Center for the Blind in lieu of that amount being paid to
23 him as a refund. In this case the refund shall be reduced by the amount so
24 designated. The designation shall be made at the time of filing the current year tax
25 return and shall be made upon the income tax return form as prescribed by the
26 secretary of the Department of Revenue. Donated monies shall be administered by
27 the secretary and distributed to the Louisiana Center for the Blind in accordance with
28 the provisions of R.S. 47:120.37. No donation made under the provisions of this
29 Subpart shall be invalid for want of an authentic act.

1 B. The House Committee on Ways and Means may, at its discretion, request
2 a report from the Louisiana Center for the Blind relative to its operations. The form
3 and content of the report shall be prescribed by the chairman of the committee, but
4 shall at a minimum contain a detailed explanation of the revenues and expenditures,
5 as well as a description of the organization's activities. The committee may summon
6 any person employed by or associated with the Louisiana Center for the Blind to
7 provide testimony with respect to the report.

8 SUBPART RR. AFFILIATED BLIND OF LOUISIANA, INC.

9 §120.251. Income tax checkoff; donation for Affiliated Blind of Louisiana, Inc.

10 A. Every individual who files an individual income tax return for the current
11 tax year and who is entitled to a refund may designate on his current year return that
12 all or any portion of the total amount of the refund to which he is entitled shall be
13 donated to Affiliated Blind of Louisiana, Inc., in lieu of that amount being paid to
14 him as a refund. In this case the refund shall be reduced by the amount so
15 designated. The designation shall be made at the time of filing the current year tax
16 return and shall be made upon the income tax return form as prescribed by the
17 secretary of the Department of Revenue. Donated monies shall be administered by
18 the secretary and distributed to Affiliated Blind of Louisiana, Inc., in accordance
19 with the provisions of R.S. 47:120.37. No donation made under the provisions of
20 this Subpart shall be invalid for want of an authentic act.

21 B. The House Committee on Ways and Means may, at its discretion, request
22 a report from Affiliated Blind of Louisiana, Inc., relative to its operations. The form
23 and content of the report shall be prescribed by the chairman of the committee, but
24 shall at a minimum contain a detailed explanation of the revenues and expenditures,
25 as well as a description of the organization's activities. The committee may summon
26 any person employed by or associated with Affiliated Blind of Louisiana, Inc., to
27 provide testimony with respect to the report.

1 Section 2. The provisions of this Act shall be effective for taxable years beginning
2 on or after January 1, 2015.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____