

Regular Session, 2014

HOUSE BILL NO. 194

BY REPRESENTATIVE ROBIDEAUX

TAX/INCOME TAX: Creates an individual income tax checkoff for Louisiana State Troopers Charities

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, relative to state individual
4 income tax return checkoffs for certain donations; to provide for a method for
5 individuals to donate all or a portion of any refund due to them to Louisiana State
6 Troopers Charities; to provide for the administration and disbursement of donated
7 monies; to provide for reporting; to provide for an effective date; and to provide for
8 related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. Subpart PP of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana
11 Revised Statutes of 1950, comprised of R.S. 47:120.231, is hereby enacted to read as
12 follows:

13 SUBPART PP. LOUISIANA STATE TROOPERS CHARITIES DONATION

14 §120.231. Income tax checkoff; donation for Louisiana State Troopers Charities

15 A. Every individual who files an individual income tax return for the current
16 tax year and who is entitled to a refund may designate on his current year return that
17 all or any portion of the total amount of the refund to which he is entitled shall be
18 donated to Louisiana State Troopers Charities in lieu of that amount being paid to
19 him as a refund. In this case the refund shall be reduced by the amount so
20 designated. The designation shall be made at the time of filing the current year tax

1 return and shall be made upon the income tax return form as prescribed by the
2 secretary of the Department of Revenue. Donated monies shall be administered by
3 the secretary and distributed to Louisiana State Troopers Charities in accordance
4 with the provisions of R.S. 47:120.37. No donation made under the provisions of
5 this Subpart shall be invalid for want of an authentic act.

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

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

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Robideaux

HB No. 194

Abstract: Provides for an individual income tax checkoff for donations to La. State Troopers Charities.

Proposed law provides for an income tax checkoff under which an individual can donate all or a portion of his state income tax refund to La. State Troopers Charities in lieu of that amount being paid as a refund.

Proposed law requires donated monies to be administered by the secretary of the Dept. of Revenue and to be quarterly disbursed to La. State Troopers Charities.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from La. State Troopers Charities relative to its operations. The form and content of the report shall be prescribed by the chairman of the committee, but shall at a minimum contain a detailed explanation of the revenues and expenditures, as well as a description of the organization's activities.

Effective for taxable years beginning on or after Jan. 1, 2015.

(Adds R.S. 47:120.231)