

**ACT No. 249**

Regular Session, 2014

HOUSE BILL NO. 602

BY REPRESENTATIVES ABRAMSON AND LEGER

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 The Lighthouse  
6 for the Blind in New Orleans, Inc.; to provide for the administration and  
7 disbursement of donated monies; to provide for reporting; to provide for an effective  
8 date; and to provide for 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  
11 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.231, is hereby enacted to read  
12 as follows:

13 SUBPART PP. THE LIGHTHOUSE FOR THE BLIND IN

14 NEW ORLEANS, INC. DONATION

15 §120.231. Income tax checkoff; donation for The Lighthouse for the Blind in New  
16 Orleans, Inc.

17 A. Every individual who files an individual income tax return for the current  
18 tax year and who is entitled to a refund may designate on his current year return that  
19 all or any portion of the total amount of the refund to which he is entitled shall be  
20 donated to The Lighthouse for the Blind in New Orleans, Inc., in lieu of that amount  
21 being paid to him as a refund. The refund shall be reduced by the amount so  
22 designated. The designation shall be made at the time of filing the current year tax  
23 return and shall be made upon the income tax return form as prescribed by the  
24 secretary of the Department of Revenue. Donated monies shall be administered by  
25 the secretary and distributed to The Lighthouse for the Blind in New Orleans, Inc.,

1           in accordance with the provisions of R.S. 47:120.37. No donation made under the  
2           provisions of this Subpart shall be invalid for want of an authentic act.

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

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

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_