

# ACT No. 392

HOUSE BILL NO. 617

BY REPRESENTATIVES ORTEGO, KLECKLEY, ANDERS, ARMES, ARNOLD, BARRAS, BARROW, BERTHELOT, STUART BISHOP, BROWN, BURRELL, CHANEY, COX, DIXON, DOVE, EDWARDS, GISCLAIR, GUILLORY, GUINN, HAZEL, HOFFMANN, HOWARD, JEFFERSON, NANCY LANDRY, LORUSSO, MONTOUCET, POPE, RICHARD, SCHEXNAYDER, SMITH, WHITNEY, AND PATRICK WILLIAMS AND SENATORS ADLEY, BROOME, DORSEY-COLOMB, ERDEY, GALLOT, KOSTELKA, MORRELL, RISER, GARY SMITH, AND JOHN SMITH

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

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AN ACT

To enact Subpart KK of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:120.181 and Subpart LL of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:120.191, relative to state individual income tax return checkoffs for certain donations; to provide for a method for individuals to donate a portion of any refund due to them to the Louisiana National Guard Honor Guard for Military Funerals; to provide for a method for individuals to donate a portion of any refund due to them to Bastion Community of Resilience; to provide for the disposition of such donated monies; to establish the Honor Guard for Military Funerals Fund as a special escrow fund in the state treasury; to establish the Bastion Community of Resilience Fund as a special escrow fund in the state treasury; to provide for the administration and use of monies in the funds; to authorize the secretary of the Department of Revenue to make certain deposits into the funds; to provide for reporting; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. Subpart KK of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.181 and Subpart LL of Part

1 I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised  
2 of R.S. 47:120.191 are hereby enacted to read as follows:

3 SUBPART KK. LOUISIANA NATIONAL GUARD HONOR GUARD

4 FOR MILITARY FUNERALS

5 §120.181. Income tax checkoff; Louisiana National Guard Honor Guard for  
6 Military Funerals

7 A. Every individual who files an individual income tax return for the current  
8 tax year and who is entitled to a refund may designate on his current year return that  
9 all or any portion of the total amount of the refund to which he is entitled shall be  
10 donated to the Louisiana National Guard Honor Guard for Military Funerals,  
11 hereinafter referred to as the "Honor Guard", in lieu of that amount being paid to him  
12 as a refund. In this case the refund shall be reduced by the amount so designated.  
13 The designation shall be made at the time of filing the current year tax return and  
14 shall be made upon the income tax return form as prescribed by the secretary of the  
15 Department of Revenue, hereinafter referred to as the "secretary". No donation made  
16 under the provisions of this Subpart shall be invalid for want of an authentic act.

17 B. There is hereby established in the state treasury a special escrow fund to  
18 be known as the Honor Guard for Military Funerals Fund, hereinafter referred to as  
19 the "fund". The fund is established to receive deposits of donations made on  
20 individual income tax returns for the benefit of the Honor Guard. The fund shall be  
21 administered by the state treasurer who shall, every three months, remit the  
22 remaining balance of monies in the fund to the Department of Military Affairs to be  
23 used for purposes of the Honor Guard. The department shall use the monies derived  
24 from such donations for the purpose of providing military funeral honors for  
25 members of Louisiana's military forces.

26 C. The House Committee on Ways and Means may, at its discretion, request  
27 a report from the department relative to the operation of the Honor Guard. The form  
28 and content of the report shall be prescribed by the chairman of the committee, but  
29 shall at a minimum contain a detailed explanation of the revenues and expenditures,  
30 as well as a description of the Honor Guard's activities. The committee may

1 summon any person employed by or associated with the Honor Guard to provide  
2 testimony with respect to the report.

3 SUBPART LL. BASTION COMMUNITY OF RESILIENCE

4 §120.191. Income tax checkoff; Bastion Community of Resilience

5 A. Every individual who files an individual income tax return for the current  
6 tax year and who is entitled to a refund may designate on his current year return that  
7 all or any portion of the total amount of the refund to which he is entitled shall be  
8 donated to Bastion Community of Resilience in lieu of that amount being paid to him  
9 as a refund. In this case the refund shall be reduced by the amount so designated.  
10 The designation shall be made at the time of filing the current year tax return and  
11 shall be made upon the income tax return form as prescribed by the secretary of the  
12 Department of Revenue, hereinafter referred to as the "secretary". No donation made  
13 under the provisions of this Part shall be invalid for want of an authentic act.

14 B. There is hereby established in the state treasury a special escrow fund to  
15 be known as the Bastion Community of Resilience Fund, hereinafter referred to as  
16 the "fund". The fund is established to receive deposits of donations made on  
17 individual income tax returns for the benefit of Bastion Community of Resilience.  
18 The fund shall be administered by the state treasurer, who shall every three months,  
19 remit the remaining balance of monies in the fund to Bastion Community of  
20 Resilience. Monies remitted to Bastion Community of Resilience from such  
21 donations shall be used for the development of innovative housing for recent war  
22 veterans suffering from traumatic brain injury or polytrauma, along with their  
23 families.

24 C. The House Committee on Ways and Means, may, at its discretion, request  
25 a report from Bastion Community of Resilience relative to its operations. The form  
26 and content of the report shall be prescribed by the chairman of the committee, but  
27 shall at a minimum contain a detailed explanation of the revenues and expenditures,  
28 as well as a description of Bastion Community of Resilience activities. The  
29 committee may summon any person employed by or associated with Bastion  
30 Community of Resilience to 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, 2013.

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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: \_\_\_\_\_