

Regular Session, 2012

HOUSE BILL NO. 650

BY REPRESENTATIVES PATRICK WILLIAMS AND FOIL

TAX/INCOME-INDIV/RETURN: Creates an individual income tax return checkoff for donations to the establishment and operation of a center of excellence for autism spectrum disorder

1 AN ACT

2 To enact Subpart DD of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana  
3 Revised Statutes of 1950, to be comprised of R.S. 47:120.105, relative to state  
4 individual income tax return checkoffs for certain donations; to provide for a method  
5 for individuals to donate a portion of any refund due them to the Odyssey Foundation  
6 for the Arts, LLC for purposes of the Center of Excellence for Autism Spectrum  
7 Disorder; to authorize the secretary of the Department of Revenue to administer and  
8 disburse donated monies; to provide for an effective date; and to provide for related  
9 matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. Subpart DD of Part I of Chapter 1 of Subtitle II of Title 47 of the  
12 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.105, is hereby enacted to read  
13 as follows:

14 SUBPART DD. CENTER OF EXCELLENCE FOR AUTISM SPECTRUM  
15 DISORDER DONATION

16 §120.105. Income tax checkoff; Center of Excellence for Autism Spectrum Disorder  
17 Every individual who files an individual income tax return for the current tax  
18 year and who is entitled to a refund may designate on his current year return that all  
19 or any portion of the total amount of the refund to which he is entitled shall be

1        donated to Odyssey Foundation for the Arts, LLC for the Center of Excellence for  
2        Autism Spectrum Disorder, in lieu of that amount being paid to him as a refund. In  
3        this case the refund shall be reduced by the amount so designated. For purposes of  
4        listing this donation option on the tax return, the donation authorized by this Section  
5        shall be referred to as the "Center of Excellence for Autism Spectrum Disorder".  
6        The designation shall be made at the time of filing the current year tax return and  
7        shall be made upon the income tax return form as prescribed by the secretary of the  
8        Department of Revenue. Donated monies shall be administered by the secretary and  
9        disbursed to the Odyssey Foundation for the Arts, LLC for purposes of the Center  
10       of Excellence for Autism Spectrum Disorder in accordance with the provisions of  
11       R.S. 47:120.37. No donation made under the provisions of this Subpart shall be  
12       invalid for want of an authentic act.

13       Section 2. The provisions of this Act shall be effective for taxable years beginning  
14       on or after January 1, 2012.

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#### 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)]

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Patrick Williams

HB No. 650

**Abstract:** Provides for an individual income tax checkoff for donations to the Odyssey Foundation for the Arts, LLC for the Center of Excellence for Autism Spectrum Disorder.

Proposed law provides for an individual income tax checkoff for an individual to designate that all or any portion of an income tax refund shall be donated to the Odyssey Foundation for the Arts, LLC for purposes of the Center of Excellence for Autism Spectrum Disorder. Requires that the option for the donation be listed on the tax return as "Center of Excellence for Autism Spectrum Disorder".

Proposed law provides that donated monies shall be administered and disbursed to the Odyssey Foundation for the Arts, LLC for the Center of Excellence for Autism Spectrum Disorder by the secretary of the Dept. of Revenue.

Effective for taxable years beginning on or after Jan. 1, 2012.

(Adds R.S. 47:120.105)

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Changed the disbursement of donated monies from deposit into the Center of Excellence for Autism Spectrum Disorder Fund to disbursement to the Odyssey Foundation for the Arts, LLC for purposes of the Center for Excellence in Autism Spectrum Disorder.
2. Specified that the donation option be listed on the tax return as "Center of Excellence for Autism Spectrum Disorder".