

Regular Session, 2010

# ACT No. 217

HOUSE BILL NO. 7

BY REPRESENTATIVES WADDELL, KATZ, AND LEGER AND SENATORS ADLEY,  
DORSEY, ERDEY, N. GAUTREAUX, MARIONNEAUX, MORRISH, RISER,  
AND SHAW

1 AN ACT

2 To enact Subpart AA 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. 47:120.85, 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 to them to the Louisiana  
6 Chapter of the National Multiple Sclerosis Society; to authorize and provide a  
7 method for the making of other donations to the National Multiple Sclerosis Society  
8 on the income tax return; to provide for the disposition of such donated monies; to  
9 establish the Louisiana Chapter of the National Multiple Sclerosis Society Fund as  
10 a special escrow fund in the state treasury; to provide for the administration and use  
11 of monies in the fund; to authorize the secretary of the Department of Revenue to  
12 make certain deposits into the fund; to provide for reporting; and to provide for  
13 related matters.

14 Be it enacted by the Legislature of Louisiana:

15 Section 1. Subpart AA of Part I of Chapter 1 of Subtitle II of Title 47 of the  
16 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.85, is hereby enacted to read  
17 as follows:

18 SUBPART AA. LOUISIANA CHAPTER OF THE NATIONAL MULTIPLE  
19 SCLEROSIS SOCIETY DONATION

20 §120.85. Income tax checkoff; donation for Louisiana Chapter of the National  
21 Multiple Sclerosis Society  
22 A.(1) Donation of Refund. Every individual who files an individual income  
23 tax return for the current tax year and who is entitled to a refund may designate on

1 his current year return that all or any portion of the total amount of the refund to  
2 which he is entitled shall be donated to the Louisiana Chapter of the National  
3 Multiple Sclerosis Society in lieu of that amount being paid to him as a refund, in  
4 which case the refund shall be reduced by the amount so designated. The  
5 designation shall be made at the time of filing the current year tax return and shall  
6 be made upon the income tax return form as prescribed by the secretary of the  
7 Department of Revenue, hereinafter referred to as the "secretary". No donation made  
8 under the provisions of this Subpart shall be invalid for want of an authentic act.

9 (2) Other Donations. Every individual who files an individual income tax  
10 return for the current tax year and who owes additional income tax may, in addition  
11 to payment of that tax liability, make and pay an additional donation of money to the  
12 Louisiana Chapter of the National Multiple Sclerosis Society. The donation shall be  
13 made at the time of filing the current year tax return and shall be made upon the  
14 income tax return form as prescribed by the secretary. No donation made under the  
15 provisions of this Subpart shall be invalid for want of an authentic act.

16 B. There is hereby established in the state treasury a special escrow fund to  
17 be known as the Louisiana Chapter of the National Multiple Sclerosis Society Fund,  
18 hereinafter referred to as the "fund". The fund is established to receive deposits of  
19 donations made on individual income tax returns for the benefit of the Louisiana  
20 Chapter of the National Multiple Sclerosis Society. The fund shall be administered  
21 by the secretary, who is authorized to retain from monies deposited into the fund  
22 amounts necessary to provide for expenses associated with its administration. The  
23 secretary shall, every sixty days, remit the remaining balance of monies in the fund  
24 to the Louisiana Chapter of the National Multiple Sclerosis Society.

25 C.(1) Disposition of Donated Refunds. At the time the secretary determines  
26 that a refund is due on a taxpayer's income tax return upon which a designation is  
27 made for a donation to the Louisiana Chapter of the National Multiple Sclerosis  
28 Society, the secretary shall transfer from general collections an amount equal to the  
29 amount of the donation to be deposited in and credited to the fund. This transfer  
30 shall occur within one hundred twenty days of the date upon which the return was

1           received, or the due date of the return, whichever is later. The secretary shall also  
2           maintain a register of the amount of each donation and the name of the donor.

3                   (2) Disposition of Other Donations. At the time the secretary determines that  
4           a tax return for a taxpayer who owes additional taxes contains a payment of money  
5           in excess of the taxes due and a designation by the taxpayer that the additional  
6           monies represent a donation to the Louisiana Chapter of the National Multiple  
7           Sclerosis Society, the secretary shall transfer from general collections an amount  
8           equal to the amount of the donation for deposit in and credit to the fund.

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

17           Section 2. The provisions of this Act shall be effective for taxable years beginning  
18           on or after January 1, 2010.

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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: \_\_\_\_\_