

2015 Regular Session

HOUSE BILL NO. 91

BY REPRESENTATIVE SEABAUGH

1 AN ACT

2 To enact Subpart VV of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana  
3 Revised Statutes of 1950, to be comprised of R.S. 47:120.291, relative to state  
4 individual income tax return checkoffs for certain donations; to provide for a method  
5 for individuals to donate all or a portion of any refund due to them to the American  
6 Rose Society; to provide for the administration and disbursement of donated monies;  
7 to provide for reporting; to provide for an effective date; and to provide for related  
8 matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. Subpart VV of Part 1 of Chapter 1 of Subtitle II of Title 47 of the  
11 Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:120.291 is hereby enacted  
12 to read as follows:

13 SUBPART VV. THE AMERICAN ROSE SOCIETY DONATION

14 §120.291. Income tax checkoff; donation to the American Rose Society

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 the American Rose Society, in lieu of that amount being paid to him as  
19 a refund. In this case, the refund shall be reduced by the amount so designated. The  
20 designation shall be made at the time of filing the current year return and shall be  
21 made upon the income tax return form as prescribed by the secretary of the  
22 Department of Revenue. Donated monies shall be administered by the secretary and  
23 distributed to the American Rose Society in accordance with the provisions of R.S.

1           47:120.37. No donation made under the provisions of this Subpart shall be invalid  
2           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 American Rose Society, relative to its operations. The form and  
5           content of the report shall be prescribed by the chairman of the committee but shall  
6           at a minimum contain a detailed explanation of the revenues and expenditures, as  
7           well as a description of the organization's activities. The committee may summon  
8           any person employed by or associated with the American Rose Society to provide  
9           testimony with respect to the report.

10           Section 2. The provisions of this Act shall be effective for taxable years beginning  
11           on or after January 1, 2016.

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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: \_\_\_\_\_