

SENATE BILL NO. 270

BY SENATOR PERRY AND REPRESENTATIVES CHAMPAGNE AND HENSGENS

1 AN ACT

2 To enact Subpart DD 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. 47:120.102, relative to donations  
4 of refunds; to provide for such donations to the Friends of Palmetto Island State  
5 Park, Inc.; to provide for the administration and disbursement of donated monies;  
6 and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. Subpart DD of Part 1 of Chapter 1 of Subtitle II of Title 47 of the  
9 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.102, is hereby enacted to read  
10 as follows:

11 **SUBPART DD. FRIENDS OF PALMETTO ISLAND STATE PARK, INC.**

12 **DONATION**

13 **§120.102. Income tax checkoff; donation for Friends of Palmetto Island State**  
14 **Park, Inc.**

15 **A. Every individual who files an individual income tax return for the**  
16 **current tax year and who is entitled to a refund may designate on his current**  
17 **year return that all or any portion of the total amount of the refund to which he**  
18 **is entitled shall be donated to the Friends of Palmetto Island State Park, Inc. in**  
19 **lieu of that amount being paid to him as a refund, in which case the refund shall**  
20 **be reduced by the amount so designated. The designation shall be made at the**  
21 **time of the filing of the current year tax return and shall be made on the income**  
22 **tax return form as prescribed by the secretary of the Department of Revenue.**  
23 **Donated monies shall be administered by the secretary and distributed to the**  
24 **Friends of Palmetto Islands State Park, Inc. in accordance with the provisions**  
25 **of R.S. 47:120.37. No donation made under the provisions of this Subsection**  
26 **shall be invalid for lack of an authentic act.**

27 **B. The Friends of Palmetto Island State Park, Inc. shall use the monies**

1 derived from such donations for the purpose of supporting and enhancing the  
2 Palmetto Island State Park.

3 C. The Senate Committee on Revenue and Fiscal Affairs or the House  
4 Committee on Ways and Means, may, at its discretion, request a report from  
5 the Friends of Palmetto Island State Park, Inc. relative to its operations. The  
6 form and content of the report shall be prescribed by the chairman of the  
7 committee, but the report shall at a minimum contain a detailed explanation of  
8 the revenues and expenditures, as well as a description of the organization's  
9 activities. The committee may summon any person employed by or associated  
10 with the Friends of Palmetto Island State Park, Inc. to provide testimony with  
11 respect to the report.

12 Section 2. The provisions of this Act shall be applicable to taxable years beginning  
13 on or after January 1, 2012.

14 Section 3. This Act shall become effective upon signature by the governor or, if not  
15 signed by the governor, upon expiration of the time for bills to become law without signature  
16 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
17 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
18 effective on the day following such approval.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

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