

SENATE BILL NO. 271

BY SENATOR PERRY AND REPRESENTATIVES BERTHELOT, 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 Dreams Come True, Inc.; to provide  
5 for the administration and disbursement of donated monies; and to provide for  
6 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. DREAMS COME TRUE, INC., DONATION**

12 **§120.102. Income tax checkoff; donation for Dreams Come True, Inc.**

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

25 **B. DCT shall use the monies derived from such donations for the purpose**  
26 **of fulfilling dreams of children with life-threatening illnesses.**

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

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

11                    Section 3. This Act shall become effective upon signature by the governor or, if not  
 12                    signed by the governor, upon expiration of the time for bills to become law without signature  
 13                    by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 14                    vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 15                    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: \_\_\_\_\_