

2021 Regular Session

HOUSE BILL NO. 12

BY REPRESENTATIVES WHITE, AMEDEE, BRASS, BRYANT, CARPENTER, GARY CARTER, WILFORD CARTER, CORMIER, COX, DUPLESSIS, FREEMAN, GAINES, GLOVER, GREEN, HILFERTY, HORTON, HUGHES, JAMES, JEFFERSON, JENKINS, TRAVIS JOHNSON, JORDAN, LANDRY, LARVADAIN, LYONS, MAGEE, MARCELLE, MARINO, DUSTIN MILLER, MOORE, SCHEXNAYDER, SELDERS, THOMPSON, AND WILLARD AND SENATORS BARROW, JACKSON, MIZELL, AND PETERSON

1 AN ACT

2 To enact Subpart BBB 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. 47:120.351, 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 Sexual  
6 Trauma Awareness and Response organization; to provide for the administration and  
7 disbursement of donated monies; to provide for reporting; to provide for an effective  
8 date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. Subpart BBB of Part I of Chapter 1 of Subtitle II of Title 47 of the  
11 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.351, is hereby enacted to read  
12 as follows:

13 SUBPART BBB. SEXUAL TRAUMA AWARENESS AND  
14 RESPONSE (STAR) ORGANIZATION DONATION

15 §120.351. Income tax checkoff; donation for Sexual Trauma Awareness and  
16 Response (STAR) organization

17 A. Every individual who files an individual income tax return for the current  
18 tax year and who is entitled to a refund may designate on his current year return that  
19 all or any portion of the total amount of the refund to which he is entitled shall be  
20 donated to the Sexual Trauma Awareness and Response (STAR) organization in lieu

1           of that amount being paid to him as a refund. In this case, the refund shall be  
 2           reduced by the amount so designated. The designation shall be made at the time of  
 3           filing the current year tax return and shall be made upon the income tax return form  
 4           as prescribed by the secretary of the Department of Revenue. Donated monies shall  
 5           be administered by the secretary and distributed to the Sexual Trauma Awareness  
 6           and Response (STAR) organization in accordance with the provisions of R.S.  
 7           47:120.37. No donation made pursuant to the provisions of this Subpart shall be  
 8           invalid for want of an authentic act.

9                   B. The House Committee on Ways and Means may, at its discretion, request  
 10           a report from the Sexual Trauma Awareness and Response (STAR) organization  
 11           relative to its operations. The form and content of the report shall be prescribed by  
 12           the chairman of the committee but shall at a minimum contain a detailed explanation  
 13           of revenues and expenditures, as well as a description of the organization's activities.  
 14           The committee may summon any person employed by or associated with the Sexual  
 15           Trauma Awareness and Response (STAR) organization to provide testimony with  
 16           respect to the report.

17           Section 2. The provisions of this Act shall be applicable to taxable years beginning  
 18           on or after January 1, 2021.

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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: \_\_\_\_\_