

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 852** HLS 26RS 1237

Bill Text Version: **ENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 17, 2026 7:23 PM	Author: LYONS
Dept./Agy.: Department of Revenue	Analyst: Noah O'Dell
Subject: Income Tax Checkoff, LA Coalition Against Domestic Violence	

TAX/INCOME TAX EG SEE FISC NOTE SG EX See Note Page 1 of 1

Requires the income tax checkoff for donations to the Louisiana Coalition Against Domestic Violence be inscribed on the individual income tax form

Current law provides for an income tax checkoff for donations to the Louisiana Coalition Against Domestic Violence. Current law requires an income tax checkoff to be removed from the income tax form when the total amount of donations is less than \$10,000 per year for two consecutive years.

Proposed law reinstates the income tax refund checkoff donation for the Louisiana Coalition Against Domestic Violence on the income tax form. Proposed law reduces the removal threshold for this checkoff from \$10,000 to \$5,000 in annual donations for two consecutive years.

Effective August 1, 2026.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	SEE BELOW	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total		\$0	\$0	\$0	\$0	\$0

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Proposed law is anticipated to involve relatively small upfront costs to the Department of Revenue (LDR) associated with data processing, system modifications, accounting, and disbursing of any donated funds. R.S. 47:120.37(C) authorizes a 20% fee from the donated amounts to defray administrative costs.

The bill reinstates the income tax checkoff for donations to Louisiana Coalition Against Domestic Violence, which was removed from the 2025 tax return after taxpayer donations fell below \$10,000 per year for two consecutive years, per R.S. 47:120.37(B). The proposed legislation further provides an exception for this checkoff by reducing the removal threshold from \$10,000 to \$5,000 in annual donations for two consecutive years. Historical donation data for this checkoff as reported in LDR's Annual Report for the past five fiscal years is provided below:

Fiscal Year	Donations
FY 21	\$ 21,387
FY 22	\$ 18,708
FY 23	\$ 6,414
FY 24	\$ 6,733
FY 25	\$ 5,432

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure, since only refunds will be donated. The willingness of taxpayers to donate all or a portion of their tax refunds to any particular purpose cannot be predicted.

For context, total donations of refunds to all 26 organizations available as checkoff options totaled \$132,370 in FY 25 as reported in the 2024-2025 Annual Report published by LDR. Donations per checkoff purpose ranged from a high of \$47,037 to a low of \$0.

Senate
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Alan M. Boxberger
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Legislative Fiscal Officer