

ACT No. 400

2026 Regular Session

HOUSE BILL NO. 474

BY REPRESENTATIVES YOUNG AND CHASSION

1 AN ACT

2 To enact Subparts GGG and HHH of Part I of Chapter 1 of Subtitle II of Title 47 of the
3 Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:120.401 and
4 120.402, relative to individual income tax return checkoffs for certain donations; to
5 authorize the donation of income tax refund amounts to the Grambling University
6 National Alumni Association; to authorize the donation of income tax refund
7 amounts to the Louisiana Tech University Alumni Association; to provide for the
8 administration and disbursement of donated monies by the secretary of the
9 Department of Revenue; to provide for applicability; and to provide for related
10 matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. Subparts GGG and HHH of Part I of Chapter 1 of Subtitle II of Title 47
13 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.401 and 120.402, are
14 hereby enacted to read as follows:

15 SUBPART GGG. GRAMBLING UNIVERSITY NATIONAL ALUMNI
16 ASSOCIATION

17 §120.401. Income tax checkoff; donation for Grambling University National
18 Alumni Association

19 For tax years beginning on and after January 1, 2027, every individual who
20 files an individual income tax return for the current tax year and who is entitled to
21 a refund may designate on his current year return that all or any portion of the total
22 amount of the refund to which he is entitled shall be donated to the Grambling
23 University National Alumni Association in lieu of that amount being paid to him as
24 a refund. The refund shall be reduced by the amount so designated. The designation
25 shall be made at the time of the filing of the current year tax return and shall be made
26 upon the income tax return form as prescribed by the secretary of the Department of

1 Revenue. Donated monies shall be administered by the secretary and distributed to
2 the Grambling University National Alumni Association in accordance with the
3 provisions of R.S. 47:120.37. No donation made pursuant to the provisions of this
4 Subpart shall be invalid for want of an authentic act.

5 SUBPART HHH. LOUISIANA TECH UNIVERSITY ALUMNI ASSOCIATION

6 §120.402. Income tax checkoff; donation for Louisiana Tech University Alumni
7 Association

8 For tax years beginning on and after January 1, 2027, every individual who
9 files an individual income tax return for the current tax year and who is entitled to
10 a refund may designate on his current year return that all or any portion of the total
11 amount of the refund to which he is entitled shall be donated to the Louisiana Tech
12 University Alumni Association in lieu of that amount being paid to him as a refund.
13 The refund shall be reduced by the amount so designated. The designation shall be
14 made at the time of the filing of the current year tax return and shall be made upon
15 the income tax return form as prescribed by the secretary of the Department of
16 Revenue. Donated monies shall be administered by the secretary and distributed to
17 the Louisiana Tech University Alumni Association in accordance with the provisions
18 of R.S. 47:120.37. No donation made pursuant to the provisions of this Subpart shall
19 be invalid for want of an authentic act.

20 Section 2. The provisions of this Act shall be applicable to taxable years beginning
21 on or after January 1, 2027.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____