

RÉSUMÉ DIGEST

ACT 404 (HB 852)

2026 Regular Session

Lyons

Existing law provides for an income tax checkoff for donations to the La. Coalition Against Domestic Violence and an income tax checkoff for donations to Holden's Hope.

Existing 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.

Prior law required the income tax checkoffs for donations to the La. Coalition Against Domestic Violence and the income tax checkoff for donations to Holden's Hope to be removed from the income tax form when the total amount of donations was less than \$10,000 per year for two consecutive years.

New law reinstates the tax checkoffs for donations to the La. Coalition Against Domestic Violence and the income tax checkoff for donations to Holden's Hope on the income tax form beginning Jan. 1, 2026. New law decreases the donation threshold for removal of those income tax checkoffs from less than \$10,000 per year to less than \$5,000 per year.

Effective August 1, 2026.

(Amends R.S. 47:120.37(B) and 120.391; Adds R.S. 47:120.341(D))