

RÉSUMÉ DIGEST

ACT 400 (HB 474)

2026 Regular Session

Young

New law creates an income tax checkoff with which an individual can donate all or a portion of his state income tax refund to the Grambling University National Alumni Association.

New law requires donated monies to be administered by the secretary of the Dept. of Revenue and disbursed to the Grambling University National Alumni Association in accordance with existing law (R.S. 47:120.37).

New law creates an income tax checkoff with which an individual can donate all or a portion of his state income tax refund to the La. Tech University Alumni Association.

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New law applies to taxable periods beginning on or after Jan. 1, 2027.

Effective August 1, 2026.

(Adds R.S. 47:120.401 and 120.402)