

**ACT No. 67**

2017 Regular Session

HOUSE BILL NO. 566

BY REPRESENTATIVE HAZEL

1 AN ACT

2 To enact Subpart ZZ of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana  
3 Revised Statutes of 1950, to be comprised of R.S. 47:120.331, 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 Louisiana  
6 Horse Rescue Association; to provide for the administration and disbursement of  
7 donated monies; to provide for reporting; to provide for an effective date; and to  
8 provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. Subpart ZZ of Part 1 of Chapter 1 of Subtitle II of Title 47 of the  
11 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.331, is hereby enacted to read  
12 as follows:

13 SUBPART ZZ. LOUISIANA HORSE RESCUE ASSOCIATION DONATION

14 §120.331. Income tax checkoff; donation for Louisiana Horse Rescue Association

15 A. Every individual who files an individual income tax return for the current  
16 tax year and who is entitled to a refund may designate on his current-year return that  
17 all or any portion of the total amount of the refund to which he is entitled shall be  
18 donated to the Louisiana Horse Rescue Association in lieu of that amount being paid  
19 to him as a refund. In this case, the refund shall be reduced by the amount so  
20 designated. The designation shall be made at the time of filing the current-year tax  
21 return and shall be made upon the income tax return form as prescribed by the  
22 secretary of the Department of Revenue. Donated monies shall be administered by

1           the secretary and distributed to the Louisiana Horse Rescue Association in  
2           accordance with the provisions of R.S. 47:120.37. No donation made under the  
3           provisions of this Subpart shall be invalid for want of an authentic act.

4                   B. The House Committee on Ways and Means may, at its discretion, request  
5           a report from the Louisiana Horse Rescue Association relative to its operations. The  
6           form and content of the report shall be prescribed by the chairman of the committee,  
7           but shall at a minimum contain a detailed explanation of the revenues and  
8           expenditures, as well as a description of the organization's activities. The committee  
9           may summon any person employed by or associated with the Louisiana Horse  
10           Rescue Association to provide testimony with respect to the report.

11           Section 2. The provisions of this Act shall be effective for taxable years beginning  
12           on or after January 1, 2018.

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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: \_\_\_\_\_