

RÉSUMÉ DIGEST

ACT 38 (SB 275)

2018 Regular Session

Mizell

Prior law provided for an income tax checkoff under which an individual can donate all or a portion of his state income tax refund to the La. Coalition Against Domestic Violence in lieu of that amount being paid as a refund, which monies are administered by the secretary of the Dept. of Revenue and donated to the La. Coalition Against Domestic Violence. New law repeals prior law.

Prior law authorized the Senate Committee on Revenue and Fiscal Affairs and House Committee on Ways and Means, at their discretion, to request reports from the La. Coalition Against Domestic Violence relative to its operations. Required that the form and content of the report be prescribed by the chairman of the committee, but shall at a minimum contain a detailed explanation of the revenues and expenditures, as well as a description of the organization's activities. New law retains prior law.

New law provides for an income tax checkoff under which an individual can donate all or a portion of his state income tax refund to the La. Coalition Against Domestic Violence in lieu of that amount being paid as a refund. Donated monies shall be administered by the secretary of the Dept. of Revenue.

New law establishes the La. Coalition Against Domestic Violence Fund (hereinafter "fund") as a special escrow fund in the state treasury, which is established to receive deposits related to donations made on tax returns for the benefit of the La. Coalition Against Domestic Violence, and shall be administered by the treasurer. Requires that the treasurer remit the balance of monies in the fund every three months to the La. Coalition Against Domestic Violence to be used for the education of women who are victims of domestic violence.

Applicable to taxable years beginning on or after Jan. 1, 2018.

Effective August 1, 2018.

(Adds R.S. 47:120.341; repeals R.S. 47:120.181)