

2022 Regular Session

SENATE BILL NO. 85

BY SENATORS CORTEZ AND ALLAIN

TAX/INCOME/PERSONAL. Creates an individual income tax refund checkoff donation for Maddie's Footprints. (8/1/22)

1 AN ACT

2 To enact Subpart KK 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. 47:120.181, relative to individual
4 income tax refund checkoff donations; to authorize a refund checkoff donation for
5 Maddie's Footprints; to provide relative to the expiration of the checkoff donation;
6 and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. Subpart KK of Part 1 of Chapter 1 of Subtitle II of Title 47 of the
9 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.181 is hereby enacted to read
10 as follows:

11 **SUBPART KK. MADDIE'S FOOTPRINTS**

12 **§120.181. Income tax checkoff; donation for Maddie's Footprints**

13 **A. For tax years beginning on and after January 1, 2022, every**
14 **individual who files an individual income tax return for the current tax year**
15 **and who is entitled to a refund may designate on his current year return that all**
16 **or any portion of the total amount of the refund to which he is entitled shall be**
17 **donated to Maddie's Footprints, in lieu of that amount being paid to him as a**

1 **refund, in which case the refund shall be reduced by the amount so designated.**
2 **The designation shall be made at the time of the filing of the current year tax**
3 **return and shall be made on the income tax return form as prescribed by the**
4 **secretary of the Department of Revenue. Donated monies shall be administered**
5 **by the secretary and distributed to Maddie's Footprints, in accordance with the**
6 **provisions of R.S. 47:120.37. No donation made under the provisions of this**
7 **Subsection shall be invalid for lack of an authentic act.**
8 **B. Notwithstanding the provisions of R.S. 47:120.37(B), the donation**
9 **provided for in this Section shall not be removed from the individual income tax**
10 **return. The provisions of this Subsection shall expire on January 1, 2027.**

The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

SB 85 Original	DIGEST 2022 Regular Session	Cortez
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Present law authorizes a taxpayer to donate any portion of his state income tax refund to a donee listed on the tax return form as a checkoff.

Proposed law adds Maddie's Footprints to the organizations authorized to receive individual income tax refund checkoff donations.

Present law requires that a checkoff donation be removed from the tax return form if donations to a particular donee do not equal \$10,000 or more for two consecutive years.

Proposed law retains the general two-year removal provision in present law and exempts Maddie's Footprints donations from the \$10,000 requirement for five years.

Proposed law applies to taxable years beginning on or after January 1, 2022.

Effective August 1, 2022.

(Adds R.S. 47:120.181)