

2022 Regular Session

SENATE BILL NO. 85

BY SENATORS CORTEZ, ALLAIN, MCMATH, MORRIS, SMITH AND WARD

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

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AN ACT

To enact Subpart KK of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:120.181, relative to individual income tax refund checkoff donations; to authorize a refund checkoff donation for Maddie's Footprints; to provide relative to the expiration of the checkoff donation; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

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

SUBPART KK. MADDIE'S FOOTPRINTS

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

A. For tax years beginning on and after January 1, 2022, every individual who files an individual income tax return for the current tax year and who is entitled to a refund may designate on his current year return that all or any portion of the total amount of the refund to which he is entitled shall be 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.

DIGEST

SB 85 Engrossed

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Cortez

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)