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## DIGEST

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HB 350 Engrossed

2022 Regular Session

Hilferty

**Abstract:** Provides for an individual income tax checkoff for donations to the University of New Orleans Foundation.

Proposed law provides for an income tax checkoff pursuant to which an individual can donate all or a portion of his state income tax refund to the University of New Orleans Foundation in lieu of that amount being paid as a refund.

Proposed law requires donated monies to be administered by the secretary of the Dept. of Revenue and to be quarterly disbursed to the University of New Orleans Foundation.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from the University of New Orleans Foundation relative to its operations. The form and content of the report shall be prescribed by the chairman of the committee but shall at a minimum contain a detailed explanation of revenues and expenditures, as well as a description of the organization's activities.

Applicable to taxable years beginning on or after Jan. 1, 2023.

(Adds R.S. 47:120.371)