

SENATE BILL NO. 85

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

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
18 refund, in which case the refund shall be reduced by the amount so designated.
19 The designation shall be made at the time of the filing of the current year tax
20 return and shall be made on the income tax return form as prescribed by the
21 secretary of the Department of Revenue. Donated monies shall be administered
22 by the secretary and distributed to Maddie's Footprints, in accordance with the
23 provisions of R.S. 47:120.37. No donation made under the provisions of this
24 Subsection shall be invalid for lack of an authentic act.

1 **B. Notwithstanding the provisions of R.S. 47:120.37(B), the donation**
2 **provided for in this Section shall not be removed from the individual income tax**
3 **return. The provisions of this Subsection shall expire on January 1, 2027.**

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____