

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: _____