

SENATE BILL NO. 371

BY SENATOR HARRIS AND REPRESENTATIVE HILFERTY

1 AN ACT

2 To enact Subpart DDD of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana
3 Revised Statutes of 1950, to be comprised of R.S. 47:120.371, and Subpart EEE of
4 Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of
5 1950, to be comprised of R.S. 47:120.375, relative to state individual income tax
6 refund checkoffs for certain donations; to provide for a method for individuals to
7 donate all or a portion of any individual income tax refund due to them to certain
8 educational foundations; to provide for the administration and disbursement of
9 donated monies; to provide for reporting; to provide for applicability; and to provide
10 for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. Subpart DDD of Part I of Chapter 1 of Subtitle II of Title 47 of the
13 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.371, and Subpart EEE of Part
14 I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised
15 of R.S. 47:120.375, are hereby enacted to read as follows:

16 **SUBPART DDD. UNIVERSITY OF NEW ORLEANS FOUNDATION**17 **§120.371. Income tax checkoff; donation for the University of New Orleans**18 **Foundation**

19 **For tax years beginning on and after January 1, 2022, every individual**
20 **who files an individual income tax return for the current tax year and who is**
21 **entitled to a refund may designate on his current year return that all or any**
22 **portion of the total amount of the refund to which he is entitled shall be donated**
23 **to the University of New Orleans Foundation in lieu of that amount being paid**
24 **to him as a refund. The refund shall be reduced by the amount so designated.**
25 **The designation shall be made at the time of filing the current year tax return**
26 **and shall be made upon the income tax return form as prescribed by the**
27 **secretary of the Department of Revenue. Donated monies shall be administered**

1 by the secretary and distributed to the University of New Orleans Foundation
2 in accordance with the provisions of R.S. 47:120.37. No donation made pursuant
3 to the provisions of this Subpart shall be invalid for want of an authentic act.

4 SUBPART EEE. SOUTHEASTERN LOUISIANA

5 UNIVERSITY FOUNDATION

6 §120.375. Income tax checkoff; donation for Southeastern Louisiana
7 University Foundation

8 For tax years beginning on and after January 1, 2022, every individual
9 who files an individual income tax return for the current tax year and who is
10 entitled to a refund may designate on his current year return that all or any
11 portion of the total amount of the refund to which he is entitled shall be donated
12 to the Southeastern Louisiana University Foundation in lieu of that amount
13 being paid to him as a refund. The refund shall be reduced by the amount so
14 designated. The designation shall be made at the time of filing the current year
15 tax return and shall be made upon the income tax return form as prescribed by
16 the secretary of the Department of Revenue. Donated monies shall be
17 administered by the secretary and distributed to the Southeastern Louisiana
18 University Foundation in accordance with the provisions of R.S. 47:120.37. No
19 donation made pursuant to the provisions of this Subpart shall be invalid for
20 want of an authentic act.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____