

2024 Regular Session

HOUSE BILL NO. 482

BY REPRESENTATIVE SCHAMERHORN

FUNDS/FUNDING: Creates a special treasury fund for the purposes of drug testing treatment of recipients of certain public assistance

1 AN ACT

2 To enact R.S. 46:460.11 and Subpart FFF of Part I of Chapter I of Subtitle II of Title 47 of
3 the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:120.391, relative
4 to funds for drug testing and treatment of adult recipients of certain public assistance;
5 to create the Family Independence Temporary Assistance Program Drug Testing and
6 Treatment Fund; to provide for the deposit, use, and investment of monies in the
7 fund; to provide for a refund checkoff on individual income tax returns for the fund;
8 to provide for an effective date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 46:460.11 is hereby enacted to read as follows:

11 §460.11. Family Independence Temporary Assistance Program Drug Testing and
12 Treatment Fund

13 A. The Family Independence Temporary Assistance Program Drug Testing
14 and Treatment Fund, hereinafter referred to as the "fund", is hereby established as
15 a special fund in the state treasury.

16 B. Monies in the fund shall be invested by the state treasurer in the same
17 manner as those in the state general fund and interest earnings on the investment of
18 the monies in the fund shall be credited to the fund. Any unencumbered or
19 unexpended monies in the fund at the end of the fiscal year shall remain in the fund.

1 C. The source of monies deposited into the fund shall be any monies
2 appropriated annually by the legislature including donations, gifts, grants, or any
3 other monies which may be provided by law including donations from the income
4 tax checkoff as provided in R.S. 47:120.103.

5 D. Monies in the fund shall be used solely for the purpose of activities
6 related to the random drug testing of adult recipients of cash assistance and for any
7 education or rehabilitation programs required of recipients randomly drug tested.

8 E. The monies in the fund shall be allocated as follows:

9 (1) No less than two hundred fifty thousand dollars shall be reserved in the
10 fund and shall be available for appropriation to the attorney general for the purpose
11 of defending lawsuits against the state relative to random drug testing and treatment
12 of adult recipients of public assistance.

13 (2) Of the remaining monies in the fund, after the requirements of Paragraph
14 (1) of this Subsection are satisfied, fifty percent shall be available for appropriation
15 for the costs associated with random drug testing for certain adult recipients of public
16 assistance and fifty percent shall be available for appropriation for any education or
17 rehabilitation programs required of recipients randomly drug tested.

18 Section 2. Subpart FFF of Part I of Chapter I of Subtitle II of Title 47 of the
19 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.391, is hereby enacted to read
20 as follows:

21 SUBPART FFF. FAMILY INDEPENDENCE TEMPORARY ASSISTANCE

22 PROGRAM DRUG TESTING AND TREATMENT FUND

23 CHECKOFF DONATION

24 §120.391. Income tax checkoff; donation for the Family Independence Temporary
25 Assistance Program Drug Testing and Treatment Fund

26 A. Every individual who files an individual income tax return for the current
27 tax year and who is entitled to a refund may designate on his current year return that
28 all or any portion of the total amount of the refund to which he is entitled shall be
29 donated to the Family Independence Temporary Assistance Program Drug Testing

1 and Treatment Fund, created pursuant to R.S. 46:460.11, for the purpose of activities
 2 related to the drug testing of adult recipients of cash assistance and for any education
 3 or rehabilitation programs required of recipients, in lieu of that amount being paid
 4 to him as a refund. In this case the refund shall be reduced by the amount so
 5 designated. The designation shall be made at the time of the filing of the current
 6 year tax return and shall be made upon the income tax return form as provided by the
 7 secretary of the Department of Revenue, hereinafter referred to as the "secretary".
 8 No donation made under the provisions of this Subsection shall be invalid for lack
 9 of an authentic act.

10 B. At the time the secretary determines that a refund is due on a taxpayer's
 11 income tax return upon which a designation is made for a donation to the fund, the
 12 secretary shall transfer from general collections an amount equal to the amount of
 13 the donation to be deposited in and credited to the fund. This transfer shall occur
 14 within one hundred twenty days of the date upon which the return was received, or
 15 the due date of the return, whichever is later. The secretary shall also maintain a
 16 register of the amount of each donation and the name of the donor.

17 Section 3. The provisions of Section 2 of this Act shall be effective for taxable years
 18 beginning on or after January 1, 2025.

19 Section 4. This Act shall take effect and become operative if and when the Act
 20 which originated as House Bill No. ____ of this 2024 Regular Session of the Legislature is
 21 enacted and becomes effective.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 482 Original

2024 Regular Session

Schamerhorn

Abstract: Creates the Family Independence Temporary Assistance Program Drug Testing and Treatment Fund and provides for a refund checkoff on individual state income tax returns for the fund.

Proposed law creates the Family Independence Temporary Assistance Program Drug Testing and Treatment Fund as a special fund in the treasury.

Proposed law provides that the source of monies into the fund are those appropriated annually by the legislature including donations, gifts, grants, or any other monies that may be provided by law including donations from the income tax checkoff as provided in proposed law.

Proposed law provides that the fund shall be used solely for the purpose of activities related to the random drug testing of adult recipients of cash assistance and for any education or rehabilitation programs required of recipients.

Proposed law further provides that the monies in the fund shall be allocated as follows:

- (1) \$250,000 shall be reserved in the fund and available for appropriation by the attorney general for the purpose of defending lawsuits against the state relative to drug testing and treatment of adult recipients of public assistance.
- (2) Of the remaining monies in the fund, after the \$250,000 reserve for the attorney general, 50% shall be available for appropriation for the costs associated with random drug testing for certain adult recipients of public assistance and 50% shall be available for appropriation for any education or rehabilitation programs required of recipients randomly drug tested.

Proposed law provides for an individual income tax checkoff under which an individual can donate a portion of his state income tax refund to the Family Independence Temporary Assistance Program Drug Testing and Treatment Fund.

Proposed law provides for the determination by the secretary of amounts of donations and for corresponding deposits of money from general collections into the fund.

The provisions of the individual income tax checkoff are effective for taxable years beginning on or after Jan. 1, 2025.

Effective if and when House Bill No. ____ of this 2024 Regular Session is enacted and becomes effective.

(Adds R.S. 46:460.11 and R.S. 47:120.391)