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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Danielle Clapinski.

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| SB 373 Original | DIGEST<br>2024 Regular Session | Allain |
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Present law allows taxpayers to make a donation when filing their individual income tax return to the Coastal Protection and Restoration Fund. Donations may be made from a refund on the taxpayer's individual income tax return or in addition to a payment of taxes due when filing the return.

Proposed law corrects the statutory citation in law for the Coastal Protection and Restoration Fund and otherwise retains present law.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 47:120.32(A)(1) and (B))