

SENATE BILL NO. 373

BY SENATOR ALLAIN

1 AN ACT

2 To amend and reenact R.S. 47:120.32(A)(1) and (B), relative to the state individual income
3 tax return checkoff for certain donations to the Coastal Protection and Restoration
4 Fund; to correct a statutory citation to the fund; to provide for effectiveness; and to
5 provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:120.32(A)(1) and (B) are hereby amended and reenacted to read
8 as follows:

9 §120.32. Donation of individual income tax refunds and other contributions to the
10 Coastal Protection and Restoration Fund

11 A.(1) For tax years beginning on and after January 1, 2009, every individual
12 that files an individual income tax return is authorized to do any of the following:

13 (a) Designate on the return for such tax all or a portion of the total amount of
14 the refund to which such taxpayer is entitled for that tax year as a donation to the
15 Coastal Protection and Restoration Fund provided for in ~~R.S. 49:213.2~~ **R.S.**
16 **49:214.5.4** in lieu of that amount being paid to the taxpayer as a refund, in which
17 case the refund shall be reduced by the amount so designated.

18 (b) Whether or not the taxpayer is entitled to a refund, a taxpayer may make
19 an additional donation to the Coastal Protection and Restoration Fund provided for
20 in ~~R.S. 49:213.2~~ **R.S. 49:214.5.4** by paying the amount of such donation in addition
21 to any tax or refund due for the year and designating the donation on the return for
22 such tax.

23 * * *

24 B. Upon receipt of any taxpayer's return upon which the designation of a
25 refund donation or the payment of an additional donation has been made, the
26 secretary shall, after having deducted the refund donation from the amount of any
27 refund due, remit any such donation to the state treasurer for deposit directly into the

1 Coastal Protection and Restoration Fund provided for in ~~R.S. 49:213.2~~ R.S.
 2 49:214.5.4 no more than one hundred twenty days from the last statutorily authorized
 3 extension for filing the return.

4 * * *

5 Section 2. This Act shall become effective upon signature by the governor or, if not
 6 signed by the governor, upon expiration of the time for bills to become law without signature
 7 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 8 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 9 effective on the day following such approval.

 PRESIDENT OF THE SENATE

 SPEAKER OF THE HOUSE OF REPRESENTATIVES

 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____