

RÉSUMÉ DIGEST

ACT 341 (SB 373)

2024 Regular Session

Allain

Existing 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.

New law corrects the statutory citation in law for the Coastal Protection and Restoration Fund and otherwise retains existing law.

Effective May 28, 2024.

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