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## DIGEST

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HB 852 Engrossed

2026 Regular Session

Lyons

**Abstract:** Requires that the income tax checkoff for donations to the La. Coalition Against Domestic Violence be reinstated on the income tax form and establishes new requirements for removal of the income tax checkoff.

Present law requires an income tax checkoff to be removed from the income tax form when the total amount of donations is less than \$10,000 per year for two consecutive years.

Proposed law retains present law but exempts the tax checkoff for donations to the La. Coalition Against Domestic Violence from these requirements.

Present law provides for an income tax checkoff for donations to the La. Coalition Against Domestic Violence.

Proposed law retains present law and reinstates the tax checkoff on the income tax form beginning Jan. 1, 2026. Proposed law further changes the donation threshold for removal of the income tax checkoff from less than \$10,000 per year to less than \$5000 per year.

(Amends R.S. 47:120.37(B); Adds R.S. 47:120.341(D))

### Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Mandate that the income tax checkoff for the La. Coalition Against Domestic Violence be reinstated on tax forms beginning on Jan. 1, 2026.
2. Change the threshold to remove the income tax checkoff from the income tax return from less than \$10,000 a year to less than \$5000 a year.
3. Make technical changes.