

**HOUSE SUMMARY OF SENATE AMENDMENTS****HB 852****2026 Regular Session****Lyons**

TAX/INCOME TAX: Requires the income tax checkoff for donations to the Louisiana Coalition Against Domestic Violence be inscribed on the individual income tax form

**Synopsis of Senate Amendments**

1. Requires the income tax checkoff for donations to Holden's Hope be inscribed on the individual income tax form.
2. Changes the donation threshold for removal of the income tax checkoff for Holden's Hope from less than \$10,000 per year to less than \$5000 per year.

**Digest of Bill as Finally Passed by Senate**

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 income tax checkoff for donations to the La. Coalition Against Domestic Violence and the income tax checkoff for donations to Holden's Hope from these requirements.

Present law provides for an income tax checkoff for donations to the La. Coalition Against Domestic Violence and an income tax checkoff for donations to Holden's Hope.

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

(Amends R.S. 47:120.37(B) and 120.391; Adds R.S. 47:120.341(D))