



LEGISLATIVE FISCAL OFFICE
Fiscal Note

Fiscal Note On: **HB 474** HLS 26RS 1209
 Bill Text Version: **ENROLLED**
 Opp. Chamb. Action:
 Proposed Amd.:
 Sub. Bill For.:

Date: May 12, 2026	4:49 PM	Author: YOUNG
Dept./Agy.: Department of Revenue		Analyst: Noah O'Dell
Subject: Income Tax Checkoffs, University Alumni Associations		

TAX RETURN EN SEE FISC NOTE SG EX See Note Page 1 of 1
 Creates individual income tax checkoffs for donations to the Grambling University National Alumni Association and the Louisiana Tech University Alumni Association

Proposed law creates individual income tax return checkoffs for donations to the Grambling National Alumni Association and the Louisiana Tech University Alumni Association. Donated monies shall be distributed by the Department of Revenue (LDR) in accordance with statutory procedures for checkoff donations (R.S. 47:120.37).

Effective beginning in Tax Year 2027.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	SEE BELOW	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total		\$0	\$0	\$0	\$0	\$0

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Proposed law is anticipated to involve relatively small upfront costs to the Department of Revenue (LDR) associated with data processing, system modifications, accounting, and disbursing of any donated funds. The bill adds additional checkoffs to the income tax return form for donations to the Grambling National Alumni Association and the Louisiana Tech University Alumni Association. R.S. 47:120.37(C) authorizes a 20% fee from the donated amounts to defray administrative costs, and R.S. 47:120.37(B) provides that existing checkoffs be removed from the tax return if they do not generate at least \$10,000 per year for two consecutive years.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure, as only refunds may be donated. The willingness of taxpayers to donate all or a portion of their tax refunds to any particular purpose cannot be predicted.

For context, total donations of refunds to all 26 organizations available as checkoff options totaled \$132,370 in FY 25 as reported in the 2024-2025 Annual Report published by LDR. Donations per checkoff purpose ranged from a high of \$47,037 to a low of \$0.

Senate Dual Referral Rules

13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}

13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House

6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}

6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Alan M. Boxberger

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Legislative Fiscal Officer