

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 852** HLS 26RS 1237

Bill Text Version: **ENROLLED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: May 12, 2026	4:48 PM	Author: LYONS
Dept./Agy.: Department of Revenue		Analyst: Noah O'Dell
Subject: Income Tax Checkoff, Reinstating Certain Organizations		

TAX/INCOME TAX EN SEE FISC NOTE SG EX See Note Page 1 of 1
Requires the income tax checkoffs for donations to the Louisiana Coalition Against Domestic Violence and Holden's Hope be inscribed on the individual income tax form

Current law provides for income tax return checkoffs for donations to the Louisiana Coalition Against Domestic Violence and Holden's Hope. Current 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 reinstates the income tax refund checkoffs donation for the Louisiana Coalition Against Domestic Violence and Holden's Hope on the income tax form. Proposed law reduces the removal threshold for these checkoff from \$10,000 to \$5,000 in annual donations for two consecutive years.

Effective August 1, 2026.

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. R.S. 47:120.37(C) authorizes a 20% fee from the donated amounts to defray administrative costs.

The bill reinstates the income tax return checkoffs for donations to Louisiana Coalition Against Domestic Violence and Holden's Hope, which were removed from the 2025 tax return after taxpayer donations fell below \$10,000 per year for two consecutive years, per R.S. 47:120.37(B). The proposed legislation further provides an exception for these checkoffs by reducing the removal threshold from \$10,000 to \$5,000 in annual donations for two consecutive years. Historical donation data for these checkoffs as reported in LDR's Annual Report for the past five fiscal years is provided below:

Fiscal Year	LA Coalition Against Dom. Violence	Holden's Hope
FY 21	\$ 21,387	
FY 22	\$ 18,708	
FY 23	\$ 6,414	
FY 24	\$ 6,733	Unreported
FY 25	\$ 5,432	\$3,073

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure, since only refunds will 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
 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}

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