

Regular Session, 2013

HOUSE BILL NO. 617

BY REPRESENTATIVES ORTEGO, KLECKLEY, ANDERS, ARMES, ARNOLD, BARRAS, BARROW, BERTHELOT, STUART BISHOP, BROWN, BURRELL, CHANEY, COX, DIXON, DOVE, EDWARDS, GISCLAIR, GUILLORY, GUINN, HAZEL, HOFFMANN, HOWARD, JEFFERSON, NANCY LANDRY, LORUSSO, MONTOUCET, POPE, RICHARD, SCHEXNAYDER, SMITH, WHITNEY, AND PATRICK WILLIAMS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX RETURN: Creates an income tax checkoff for the Louisiana National Guard Honor Guard for Military Funerals

1 AN ACT

2 To enact Subpart KK of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana

3 Revised Statutes of 1950, to be comprised of R.S. 47:120.181 and Subpart LL of Part

4 I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to

5 be comprised of R.S. 47:120.191, relative to state individual income tax return

6 checkoffs for certain donations; to provide for a method for individuals to donate a

7 portion of any refund due to them to the Louisiana National Guard Honor Guard for

8 Military Funerals; to provide for a method for individuals to donate a portion of any

9 refund due to them to Bastion Community of Resilience; to provide for the

10 disposition of such donated monies; to establish the Honor Guard for Military

11 Funerals Fund as a special escrow fund in the state treasury; to establish the Bastion

12 Community of Resilience Fund as a special escrow fund in the state treasury; to

13 provide for the administration and use of monies in the funds; to authorize the

14 secretary of the Department of Revenue to make certain deposits into the funds; to

15 provide for reporting; to provide for an effective date; and to provide for related

16 matters.

1 Be it enacted by the Legislature of Louisiana:

2 Section 1. Subpart KK of Part I of Chapter 1 of Subtitle II of Title 47 of the  
3 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.181 and Subpart LL of Part  
4 I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised  
5 of R.S. 47:120.191 are hereby enacted to read as follows:

6 SUBPART KK. LOUISIANA NATIONAL GUARD HONOR GUARD

7 FOR MILITARY FUNERALS

8 §120.181. Income tax checkoff; Louisiana National Guard Honor Guard for  
9 Military Funerals

10 A. Every individual who files an individual income tax return for the current  
11 tax year and who is entitled to a refund may designate on his current year return that  
12 all or any portion of the total amount of the refund to which he is entitled shall be  
13 donated to the Louisiana National Guard Honor Guard for Military Funerals,  
14 hereinafter referred to as the "Honor Guard", in lieu of that amount being paid to him  
15 as a refund. In this case the refund shall be reduced by the amount so designated.  
16 The designation shall be made at the time of filing the current year tax return and  
17 shall be made upon the income tax return form as prescribed by the secretary of the  
18 Department of Revenue, hereinafter referred to as the "secretary". No donation made  
19 under the provisions of this Subpart shall be invalid for want of an authentic act.

20 B. There is hereby established in the state treasury a special escrow fund to  
21 be known as the Honor Guard for Military Funerals Fund, hereinafter referred to as  
22 the "fund". The fund is established to receive deposits of donations made on  
23 individual income tax returns for the benefit of the Honor Guard. The fund shall be  
24 administered by the state treasurer who shall, every three months, remit the  
25 remaining balance of monies in the fund to the Department of Military Affairs to be  
26 used for purposes of the Honor Guard. The department shall use the monies derived  
27 from such donations for the purpose of providing military funeral honors for  
28 members of Louisiana's military forces.

1           C. The House Committee on Ways and Means may, at its discretion, request  
2           a report from the department relative to the operation of the Honor Guard. The form  
3           and content of the report shall be prescribed by the chairman of the committee, but  
4           shall at a minimum contain a detailed explanation of the revenues and expenditures,  
5           as well as a description of the Honor Guard's activities. The committee may  
6           summon any person employed by or associated with the Honor Guard to provide  
7           testimony with respect to the report.

8           SUBPART LL. BASTION COMMUNITY OF RESILIENCE

9           §120.191. Income tax checkoff; Bastion Community of Resilience

10           A. Every individual who files an individual income tax return for the current  
11           tax year and who is entitled to a refund may designate on his current year return that  
12           all or any portion of the total amount of the refund to which he is entitled shall be  
13           donated to Bastion Community of Resilience in lieu of that amount being paid to him  
14           as a refund. In this case the refund shall be reduced by the amount so designated.  
15           The designation shall be made at the time of filing the current year tax return and  
16           shall be made upon the income tax return form as prescribed by the secretary of the  
17           Department of Revenue, hereinafter referred to as the "secretary". No donation made  
18           under the provisions of this Part shall be invalid for want of an authentic act.

19           B. There is hereby established in the state treasury a special escrow fund to  
20           be known as the Bastion Community of Resilience Fund, hereinafter referred to as  
21           the "fund". The fund is established to receive deposits of donations made on  
22           individual income tax returns for the benefit of Bastion Community of Resilience.  
23           The fund shall be administered by the state treasurer, who shall every three months,  
24           remit the remaining balance of monies in the fund to Bastion Community of  
25           Resilience. Monies remitted to Bastion Community of Resilience from such  
26           donations shall be used for the development of innovative housing for recent war  
27           veterans suffering from traumatic brain injury or polytrauma, along with their  
28           families.

1           C. The House Committee on Ways and Means, may, at its discretion, request  
2           a report from Bastion Community of Resilience relative to its operations. The form  
3           and content of the report shall be prescribed by the chairman of the committee, but  
4           shall at a minimum contain a detailed explanation of the revenues and expenditures,  
5           as well as a description of Bastion Community of Resilience activities. The  
6           committee may summon any person employed by or associated with Bastion  
7           Community of Resilience to provide testimony with respect to the report.

8           Section 2. The provisions of this Act shall be effective for taxable years beginning  
9           on or after January 1, 2013.

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Ortego

HB No. 617

**Abstract:** Provides an income tax checkoff for donations to the La. National Guard Honor Guard for Military Funerals and a tax checkoff for donations to Bastion Community of Resilience.

Proposed law provides for an individual income tax checkoff under which an individual can donate a portion of his state income tax refund, or other monies, to the Louisiana National Guard Honor Guard for Military Funerals (hereinafter Honor Guard).

Proposed law provides for an individual income tax checkoff under which an individual can donate a portion of his state income tax refund to the Bastion Community of Resilience.

Proposed law establishes the Honor Guard for Military Funerals Fund (hereinafter fund) as a special escrow fund in the state treasury, which is established to receive deposits related to donations made on tax returns for the benefit of the Honor Guard, and shall be administered by the treasurer. The treasurer shall remit the balance of monies in the fund every three months to the Dept. of the Military Affairs (hereinafter department) for purposes of the Honor Guard.

Proposed law establishes the Bastion Community of Resilience Fund (hereinafter fund) as a special escrow fund in the state treasury, which is established to receive deposits related to donations made on tax returns for the benefit of Bastion Community of Resilience, and shall be administered by the treasurer. The treasurer shall remit the balance of monies in the fund every three months to Bastion Community of Resilience to be used for the development of innovative housing for recent war veterans suffering from traumatic brain injury or polytrauma, along with their families.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from the department relative to the Honor Guard's operations and to request reports for the Bastion Community of Resilience relative to its operations. The form and content of the report shall be prescribed by the chairman of the committee, but shall at a

minimum contain a detailed explanation of the revenues and expenditures, as well as a description of the Honor Guard's and Bastion Community of Resilience's activities.

Effective for taxable years beginning on or after Jan. 1, 2013.

(Adds R.S. 47:120.181 and 120.191)

Summary of Amendments Adopted by House

House Floor Amendments to the engrossed bill.

1. Adds provision establishing an individual income tax checkoff for the Bastion Community of Resilience.
2. Adds provision establishing the Bastion Community of Resilience Fund as a special escrow fund in the state treasury, to receive deposits related to donations made on tax returns for the benefit of Bastion Community of Resilience. Monies in the fund shall be used for the development of innovative housing for recent war veterans suffering from traumatic brain injury or polytrauma.
3. Authorizes the House Committee on Ways and Means, to request reports from the Bastion Community of Resilience relative to its operations.