

Regular Session, 2014

HOUSE BILL NO. 602

BY REPRESENTATIVES ABRAMSON AND LEGER

TAX/INCOME TAX: Creates an individual income tax checkoff for The Lighthouse for the Blind in New Orleans, Inc.

1 AN ACT

2 To enact Subpart PP of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised
3 Statutes of 1950, to be comprised of R.S. 47:120.231, relative to state individual
4 income tax return checkoffs for certain donations; to provide for a method for
5 individuals to donate all or a portion of any refund due to them to The Lighthouse
6 for the Blind in New Orleans, Inc.; to provide for the administration and
7 disbursement of donated monies; to provide for reporting; to provide for an effective
8 date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. Subpart PP of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana
11 Revised Statutes of 1950, comprised of R.S. 47:120.231, is hereby enacted to read as
12 follows:

13 SUBPART PP. THE LIGHTHOUSE FOR THE BLIND IN NEW

14 ORLEANS, INC. DONATION

15 §120.231. Income tax checkoff; donation for The Lighthouse for the Blind in New
16 Orleans, Inc.

17 A. Every individual who files an individual income tax return for the current
18 tax year and who is entitled to a refund may designate on his current year return that
19 all or any portion of the total amount of the refund to which he is entitled shall be
20 donated to The Lighthouse for the Blind in New Orleans, Inc., in lieu of that amount
21 being paid to him as a refund. The refund shall be reduced by the amount so
22 designated. The designation shall be made at the time of filing the current year tax
23 return and shall be made upon the income tax return form as prescribed by the

1 secretary of the Department of Revenue. Donated monies shall be administered by
2 the secretary and distributed to The Lighthouse for the Blind in New Orleans, Inc.,
3 in accordance with the provisions of R.S. 47:120.37. No donation made under the
4 provisions of this Subpart shall be invalid for want of an authentic act.

5 B. The House Committee on Ways and Means may, at its discretion, request
6 a report from The Lighthouse for the Blind in New Orleans, Inc., relative to its
7 operations. The form and content of the report shall be prescribed by the chairman
8 of the committee but shall at a minimum contain a detailed explanation of the
9 revenues and expenditures, as well as a description of the organization's activities.
10 The committee may summon any person employed by or associated with The
11 Lighthouse for the Blind in New Orleans, Inc., to provide testimony with respect to
12 the report.

13 Section 2. The provisions of this Act shall be effective for taxable years beginning
14 on or after January 1, 2015.

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)]

Abramson

HB No. 602

Abstract: Provides for an individual income tax checkoff for donations to The Lighthouse for the Blind in New Orleans, Inc.

Proposed law provides for an income tax checkoff under which an individual can donate all or a portion of his state income tax refund to The Lighthouse for the Blind in New Orleans, Inc., in lieu of that amount being paid as a refund.

Proposed law requires donated monies to be administered by the secretary of the Dept. of Revenue and to be quarterly disbursed to The Lighthouse for the Blind in New Orleans, Inc.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from The Lighthouse for the Blind in New Orleans, Inc., 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 organization's activities.

Effective for taxable years beginning on or after Jan. 1, 2015.

(Adds R.S. 47:120.231)