

Regular Session, 2014

HOUSE BILL NO. 1137

BY REPRESENTATIVES HOFFMANN AND HENRY BURNS AND SENATOR  
PEACOCK

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, Subpart QQ of Part 1 of  
4 Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be  
5 comprised of R.S. 47:120.241, and Subpart RR of Part 1 of Chapter 1 of Subtitle II  
6 of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S.  
7 47:120.251, relative to state individual income tax return checkoffs for certain  
8 donations; to provide for a method for individuals to donate all or a portion of any  
9 refund due to them to The Louisiana Association for the Blind, the Louisiana Center  
10 for the Blind, and Affiliated Blind of Louisiana, Inc.; to provide for the  
11 administration and disbursement of donated monies; to provide for reporting; to  
12 provide for an effective date; and to provide for related matters.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. Subpart PP of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana  
15 Revised Statutes of 1950, comprised of R.S. 47:120.231, Subpart QQ of Part 1 of Chapter  
16 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S.  
17 47:120.241, and Subpart RR of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana  
18 Revised Statutes of 1950, comprised of R.S. 47:120.251, are hereby enacted to read as  
19 follows:

20 SUBPART PP. THE LOUISIANA ASSOCIATION FOR

21 THE BLIND DONATION

22 §120.231. Income tax checkoff; donation for The Louisiana Association for the  
23 Blind

24 A. Every individual who files an individual income tax return for the current  
25 tax year and who is entitled to a refund may designate on his current year return that

1           all or any portion of the total amount of the refund to which he is entitled shall be  
2           donated to The Louisiana Association for the Blind in lieu of that amount being paid  
3           to him as a refund. In this case the refund shall be reduced by the amount so  
4           designated. The designation shall be made at the time of filing the current year tax  
5           return and shall be made upon the income tax return form as prescribed by the  
6           secretary of the Department of Revenue. Donated monies shall be administered by  
7           the secretary and distributed to The Louisiana Association for the Blind in  
8           accordance with the provisions of R.S. 47:120.37. No donation made under the  
9           provisions of this Subpart shall be invalid for want of an authentic act.

10           B. The House Committee on Ways and Means may, at its discretion, request  
11           a report from The Louisiana Association for the Blind relative to its operations. The  
12           form and content of the report shall be prescribed by the chairman of the committee,  
13           but shall at a minimum contain a detailed explanation of the revenues and  
14           expenditures, as well as a description of the organization's activities. The committee  
15           may summon any person employed by or associated with The Louisiana Association  
16           for the Blind to provide testimony with respect to the report.

17           SUBPART QQ. LOUISIANA CENTER FOR THE BLIND

18           §120.241. Income tax checkoff; donation for the Louisiana Center for the Blind

19           A. Every individual who files an individual income tax return for the current  
20           tax year and who is entitled to a refund may designate on his current year return that  
21           all or any portion of the total amount of the refund to which he is entitled shall be  
22           donated to the Louisiana Center for the Blind in lieu of that amount being paid to  
23           him as a refund. In this case the refund shall be reduced by the amount so  
24           designated. The designation shall be made at the time of filing the current year tax  
25           return and shall be made upon the income tax return form as prescribed by the  
26           secretary of the Department of Revenue. Donated monies shall be administered by  
27           the secretary and distributed to the Louisiana Center for the Blind in accordance with  
28           the provisions of R.S. 47:120.37. No donation made under the provisions of this  
29           Subpart shall be invalid for want of an authentic act.

1           B. The House Committee on Ways and Means may, at its discretion, request  
2           a report from the Louisiana Center for the Blind 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 the organization's activities. The committee may summon  
6           any person employed by or associated with the Louisiana Center for the Blind to  
7           provide testimony with respect to the report.

8           SUBPART RR. AFFILIATED BLIND OF LOUISIANA, INC.

9           §120.251. Income tax checkoff; donation for Affiliated Blind of Louisiana, Inc.

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 Affiliated Blind of Louisiana, Inc., in lieu of that amount being paid to  
14           him as a refund. In this case the refund shall be reduced by the amount so  
15           designated. The designation shall be made at the time of filing the current year tax  
16           return and shall be made upon the income tax return form as prescribed by the  
17           secretary of the Department of Revenue. Donated monies shall be administered by  
18           the secretary and distributed to Affiliated Blind of Louisiana, Inc., in accordance  
19           with the provisions of R.S. 47:120.37. No donation made under the provisions of  
20           this Subpart shall be invalid for want of an authentic act.

21           B. The House Committee on Ways and Means may, at its discretion, request  
22           a report from Affiliated Blind of Louisiana, Inc., relative to its operations. The form  
23           and content of the report shall be prescribed by the chairman of the committee, but  
24           shall at a minimum contain a detailed explanation of the revenues and expenditures,  
25           as well as a description of the organization's activities. The committee may summon  
26           any person employed by or associated with Affiliated Blind of Louisiana, Inc., to  
27           provide testimony with respect to the report.

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

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_