

ACT No. 388

HOUSE BILL NO. 274

BY REPRESENTATIVES FOIL, BARROW, BROADWATER, BURFORD, HENRY BURNS, GUILLORY, HUNTER, RITCHIE, THIBAUT, AND WILLMOTT AND SENATORS ALARIO, DORSEY-COLOMB, ERDEY, KOSTELKA, RISER, GARY SMITH, AND JOHN SMITH

1 AN ACT

2 To enact Subpart VV of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana
3 Revised Statutes of 1950, to be comprised of R.S. 47:120.291, and Subpart WW of
4 Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of
5 1950, to be comprised of R.S. 47:120.292, relative to state individual income tax
6 return checkoffs for certain donations; to provide for a method for individuals to
7 donate all or a portion of any refund due to them to the Louisiana Naval War
8 Memorial Commission or to the Emerge Center for Communication, Behavior, and
9 Development; to provide for the administration and disbursement of donated monies;
10 to provide for reporting; to provide for an effective date; and to provide for related
11 matters.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. Subpart VV of Part 1 of Chapter 1 of Subtitle II of Title 47 of the
14 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.291, and Subpart WW of Part
15 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be
16 comprised of R.S. 47:120.292, are hereby enacted to read as follows:

17 SUBPART VV. LOUISIANA NAVAL WAR MEMORIAL

18 COMMISSION DONATION

19 §120.291. Income tax checkoff; donation for Louisiana Naval War Memorial

20 Commission; U.S.S. KIDD

21 A. Every individual who files an individual income tax return for the current
22 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 Naval War Memorial Commission created by the
 3 legislature to exercise authority and control over the U.S.S. KIDD, in lieu of that
 4 amount being paid to him as a refund. In this case, the refund shall be reduced by
 5 the amount so designated. The designation shall be made at the time of filing the
 6 current year tax return and shall be made upon the income tax return form as
 7 prescribed by the secretary of the Department of Revenue. Donated monies shall be
 8 administered by the secretary and distributed to the Louisiana Naval War Memorial
 9 Commission in accordance with the provisions of R.S. 47:120.37. No donation made
 10 under the provisions of this Subpart shall be invalid for want of an authentic act.

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

19 SUBPART WW. EMERGE CENTER FOR COMMUNICATION,
 20 BEHAVIOR, AND DEVELOPMENT

21 §120.292. Income tax checkoff; Emerge Center for Communication, Behavior, and
 22 Development

23 A. Every individual who files an individual income tax return for the current
 24 tax year and who is entitled to a refund may designate on his current year return that
 25 all or any portion of the total amount of the refund to which he is entitled shall be
 26 donated to The Emerge Center, Inc., in lieu of that amount being paid to him as a
 27 refund. In this case, the refund shall be reduced by the amount so designated. For
 28 purposes of listing this donation option on the tax return, the donation authorized by
 29 this Section shall be referred to as the "Children's Therapeutic Services at the
 30 Emerge Center". The designation shall be made at the time of filing the current year

1 tax return and shall be made upon the income tax return form as prescribed by the
 2 secretary of the Department of Revenue. Donated monies shall be administered by
 3 the secretary and distributed to The Emerge Center, Inc., in accordance with the
 4 provisions of R.S. 47:120.37. No donation made under the provisions of this Subpart
 5 shall be invalid for want of an authentic act.

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

13 Section 2. The provisions of this Act shall be effective for taxable years beginning
 14 on or after January 1, 2016.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____