

## RÉSUMÉ DIGEST

**ACT 187 (SB 40)**

**2016 Regular Session**

**Perry**

Prior law authorized a taxpayer to donate any portion of his state income tax refund to a donee listed on the tax return form as a checkoff.

Prior law required that a checkoff donation be removed from the tax return form if donations to a particular donee do not equal \$10,000 or more for two consecutive years.

New law retains these provisions but exempts the Friends of Palmetto Island State Park, Inc. from the \$10,000 requirement. Further provides that this exemption is inapplicable, inoperable, and of no effect beginning January 1, 2020.

New law applies to taxable years beginning on or after January 1, 2016.

Effective upon signature of the governor (May 26, 2016).

(Amends R.S. 47:120.37(B); adds R.S. 47:120.131(D))