

2018 Regular Session

SENATE BILL NO. 275

BY SENATOR MIZELL

REVENUE DEPARTMENT. Allows individuals to check the box to have part of their refund go to the La. Coalition Against Domestic Violence for education of women who are victims of domestic violence. (8/1/18)

1 AN ACT

2 To enact Subpart AAA 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. 47:120.341, relative to state

4 individual income tax return checkoffs for certain donations; to provide for a method

5 for individuals to donate all or a portion of any refund due to them to the Louisiana

6 Coalition Against Domestic Violence; to establish the Louisiana Coalition Against

7 Domestic Violence Fund as a special escrow fund in the state treasury; to provide for

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

9 and disbursement of donated monies; to provide for reporting; to provide for an

10 effective date; and to provide for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. Subpart AAA of Part 1 of Chapter 1 of Subtitle II of Title 47 of the
13 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.341, is hereby enacted to read
14 as follows:

15 **SUBPART AAA. LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE**

16 **§120.341. Income tax checkoff; donation for Louisiana Coalition Against**
17 **Domestic Violence**

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

13 B. There is hereby established in the state treasury a special escrow fund
14 to be known as the Louisiana Coalition Against Domestic Violence Fund,
15 hereinafter referred to as the "fund". The fund is established to receive deposits
16 of donations made on individual income tax returns for the benefit of the
17 Louisiana Coalition Against Domestic Violence. The fund shall be administered
18 by the state treasurer, who shall every three months, remit the remaining
19 balance of monies in the fund to the Louisiana Coalition Against Domestic
20 Violence. Monies remitted to Louisiana Coalition Against Domestic Violence
21 from such donations shall be used for the education of women who are victims
22 of domestic violence.

23 C. The Senate Committee on Revenue and Fiscal Affairs or House
24 Committee on Ways and Means may, at their discretion, request a report from
25 the Louisiana Coalition Against Domestic Violence relative to its operations.
26 The form and content of the report shall be prescribed by the chairman of the
27 committee, but shall at a minimum contain a detailed explanation of the
28 revenues and expenditures, as well as a description of the organization's
29 activities. The committee may summon any person employed by or associated

1 **with the Louisiana Coalition Against Domestic Violence to provide testimony**
2 **with respect to the report.**

3 Section 2. The provisions of this Act shall be effective for taxable years beginning
4 on or after January 1, 2018.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 275 Original

2018 Regular Session

Mizell

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 La. Coalition Against Domestic Violence 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 La. Coalition Against Domestic Violence.

Proposed law establishes the La. Coalition Against Domestic Violence 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 La. Coalition Against Domestic Violence, and shall be administered by the treasurer. The treasurer shall remit the balance of monies in the fund every three months to the La. Coalition Against Domestic Violence to be used for the education of women who are victims of domestic violence.

Proposed law authorizes the Senate Committee on Revenue and Fiscal Affairs and House Committee on Ways and Means, at their discretion, to request reports from the La. Coalition Against Domestic Violence 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.

Applicable to taxable years beginning on or after Jan. 1, 2018.

Effective August 1, 2018.

(Adds R.S. 47:120.341)