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)