

2020 Regular Session

SENATE BILL NO. 33

BY SENATOR HENSGENS

TAX/TAXATION. Re-creates the income tax checkoff donation for Dreams Come True, Inc. (8/1/20)

1 AN ACT

2 To amend and reenact R.S. 47:120.37(B) and to enact R.S. 47:120.141(D), relative to  
3 donations of refunds; to provide for such donations to Dreams Come True, Inc.; to  
4 provide an exception to removal of certain refund donations from the tax return; and  
5 to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. R.S. 47:120.37(B) is hereby amended and reenacted and R.S.  
8 47:120.141(D) is hereby enacted to read as follows:

9 §120.37. Refund designation on tax form

10 \* \* \*

11 B. Except as provided in R.S. 47:120.131 **and 120.141**, when the total  
12 amount of tax refunds donated to any donee is less than ten thousand dollars per year  
13 for two consecutive years, designation of such donee shall be removed from the  
14 income tax form.

15 \* \* \*

16 §120.141. Income tax checkoff; donation for Dreams Come True, Inc.

17 \* \* \*

1                    **D. Notwithstanding the provisions of R.S. 47:120.37(B), the donation**  
 2                    **provided for in this Section shall not be removed from the individual income tax**  
 3                    **return. The provisions of this Subsection shall expire on January 1, 2024.**

4                    Section 2. The provisions of this Act shall be applicable to taxable years beginning  
 5                    on or after January 1, 2020.

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

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|                | DIGEST               |          |
| SB 33 Original | 2020 Regular Session | Hensgens |

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

Present law requires 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.

Proposed law retains these provisions but exempts Dreams Come True, Inc. from the \$10,000 requirement. Further provides that this exemption will expire on January 1, 2024.

Proposed law applies to taxable years beginning on or after January 1, 2020.

Effective August 1, 2020.

(Amends R.S. 47:120.37(B); adds R.S. 47:120.141(D))