

SENATE BILL NO. 33

BY SENATOR HENSGENS

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AN ACT

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

Be it enacted by the Legislature of Louisiana:

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

§120.37. Refund designation on tax form

\* \* \*

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

\* \* \*

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

\* \* \*

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

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

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_