

2021 Regular Session

HOUSE BILL NO. 12

BY REPRESENTATIVE WHITE

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/INCOME TAX: Creates an individual income tax checkoff for the Sexual Trauma Awareness and Response (STAR) organization

1 AN ACT

2 To enact Subpart BBB of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana
3 Revised Statutes of 1950, to be comprised of R.S. 47:120.351, 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 Sexual
6 Trauma Awareness and Response organization; to provide for the administration and
7 disbursement of donated monies; to provide for reporting; to provide for an effective
8 date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. Subpart BBB of Part I of Chapter 1 of Subtitle II of Title 47 of the
11 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.351, is hereby enacted to read
12 as follows:

13 SUBPART BBB. SEXUAL TRAUMA AWARENESS AND
14 RESPONSE (STAR) ORGANIZATION DONATION

15 §120.351. Income tax checkoff; donation for Sexual Trauma Awareness and
16 Response (STAR) organization

17 A. Every individual who files an individual income tax return for the current
18 tax year and who is entitled to a refund may designate on his current year return that
19 all or any portion of the total amount of the refund to which he is entitled shall be
20 donated to the Sexual Trauma Awareness and Response (STAR) organization in lieu

1 of that amount being paid to him as a refund. In this case, the refund shall be
2 reduced by the amount so designated. The designation shall be made at the time of
3 filing the current year tax return and shall be made upon the income tax return form
4 as prescribed by the secretary of the Department of Revenue. Donated monies shall
5 be administered by the secretary and distributed to the Sexual Trauma Awareness
6 and Response (STAR) organization in accordance with the provisions of R.S.
7 47:120.37. No donation made pursuant to the provisions of this Subpart shall be
8 invalid for want of an authentic act.

9 B. The House Committee on Ways and Means may, at its discretion, request
10 a report from the Sexual Trauma Awareness and Response (STAR) organization
11 relative to its operations. The form and content of the report shall be prescribed by
12 the chairman of the committee but shall at a minimum contain a detailed explanation
13 of revenues and expenditures, as well as a description of the organization's activities.
14 The committee may summon any person employed by or associated with the Sexual
15 Trauma Awareness and Response (STAR) organization to provide testimony with
16 respect to the report.

17 Section 2. The provisions of this Act shall be applicable to taxable years beginning
18 on or after January 1, 2022.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 12 Original

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White

Abstract: Provides for an individual income tax checkoff for donations to the Sexual Trauma Awareness and Response (STAR) organization.

Proposed law provides for an income tax checkoff pursuant to which an individual can donate all or a portion of his state income tax refund to the Sexual Trauma Awareness and Response (STAR) organization 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 STAR.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from STAR 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 revenues and expenditures, as well as a description of the organization's activities.

Applicable to taxable years beginning on or after Jan. 1, 2022.

(Adds R.S. 47:120.351)