

RÉSUMÉ DIGEST

ACT 3 (HB 12)

2021 Regular Session

White

New 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.

New law requires donated monies to be administered by the secretary of the Dept. of Revenue and to be disbursed quarterly to STAR.

New 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 January 1, 2021.

Effective August 1, 2021.

(Adds R.S. 47:120.351)