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DIGEST

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SB 371 Engrossed

2022 Regular Session

Harris

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 University of New Orleans Foundation in lieu of that amount being paid as a refund.

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 University of Southeastern Louisiana Foundation 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 foundation to which the donation was intended.

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

Effective August 1, 2022.

(Adds R.S. 47:120.371)

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Makes technical changes.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the engrossed bill:

1. Establish an income tax checkoff pursuant to which an individual can donate all or a portion of his state income tax refund to the University of Southeastern La. Foundation in lieu of that amount being paid as a refund.