AN ACT

To enact Subpart KK of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:120.181, relative to individual income tax refund checkoff donations; to authorize a refund checkoff donation for Maddie's Footprints; to provide relative to the expiration of the checkoff donation; and to provide for related matters,

Be it enacted by the Legislature of Louisiana:

Section 1. Subpart KK of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.181, is hereby enacted to read as follows:

**SUBPART KK, MADDIE'S FOOTPRINTS**

§120.181. Income tax checkoff; donation for Maddie's Footprints

A. For tax years beginning on and after January 1, 2022, every individual who files an individual income tax return for the current tax year and who is entitled to a refund may designate on his current year return that all or any portion of the total amount of the refund to which he is entitled shall be donated to Maddie's Footprints, in lieu of that amount being paid to him as a refund, in which case the refund shall be reduced by the amount so designated. The designation shall be made at the time of the filing of the current year tax return and shall be made on the income tax return form as prescribed by the secretary of the Department of Revenue. Donated monies shall be administered by the secretary and distributed to Maddie's Footprints, in accordance with the provisions of R.S. 47:120.37. No donation made under the provisions of this Subsection shall be invalid for lack of an authentic act.
B. 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, 2027.