

LEGISLATIVE FISCAL OFFICE
Fiscal Note



Fiscal Note On: **HB 474** HLS 26RS 1209

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

Date: March 6, 2026 4:25 PM	Author: YOUNG
Dept./Agy.: Department of Revenue	Analyst: Noah O'Dell
Subject: Income Tax Checkoff, Grambling Univ. National Alumni Assoc	

TAX RETURN OR SEE FISC NOTE SG EX Page 1 of 1
Creates an individual income tax checkoff for donations to the Grambling University National Alumni Association

Proposed law creates an individual income tax checkoff for donations to the Grambling National Alumni Association. Donated monies shall be distributed by the Department of Revenue (LDR) in accordance with statutory procedures for checkoff donations (R.S. 47:120.37).

Effective beginning in Tax Year 2027.

EXPENDITURES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	SEE BELOW	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total		\$0	\$0	\$0	\$0	\$0

REVENUES	2026-27	2027-28	2028-29	2029-30	2030-31	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

Proposed law is anticipated to involve relatively small upfront costs to the Department of Revenue (LDR) associated with data processing, system modifications, accounting, and disbursing of any donated funds. The bill adds an additional checkoff to the income tax return form for donations to the Grambling National Alumni Association. R.S. 47:120.37(C) authorizes a 20% fee from the donated amounts to defray administrative costs, and R.S. 47:120.37(B) provides that existing checkoffs be removed from the tax return if they do not generate at least \$10,000 per year for two consecutive years.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure, as only refunds may be donated. The willingness of taxpayers to donate all or a portion of their tax refunds to any particular purpose cannot be predicted.

For context, total donations of refunds to all 25 organizations available as checkoff options totaled \$259,467 in FY 24 as reported in the 2023-2024 Annual Report published by LDR (the latest publication available to date). Donations per checkoff purpose ranged from a high of \$64,734 to a low of \$0.

Senate Dual Referral Rules
 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}
 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H}

House
 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}
 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S}

Alan M. Boxberger
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Legislative Fiscal Officer