

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 852** HLS 26RS 1237

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> March 6, 2026 4:27 PM	<b>Author:</b> LYONS
<b>Dept./Agy.:</b> Department of Revenue	<b>Analyst:</b> Noah O'Dell
<b>Subject:</b> Income Tax Checkoff, LA Coalition Against Domestic Violence	

TAX/INCOME TAX OR SEE FISC NOTE SG EX Page 1 of 1

Requires the income tax checkoff for donations to the Louisiana Coalition Against Domestic Violence be inscribed on the individual income tax form

Current law provides for an income tax checkoff for donations to the Louisiana Coalition Against Domestic Violence. Current law requires an income tax checkoff to be removed from the income tax form when the total amount of donations is less than \$10,000 per year for two consecutive years.

Proposed law requires the income tax refund checkoff donation for the Louisiana Coalition Against Domestic Violence to be inscribed on the income tax form, regardless of the amount of refund donations received each year.

Effective August 1, 2026.

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

  

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

**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. R.S. 47:120.37(C) authorizes a 20% fee from the donated amounts to defray administrative costs.

The bill reinstates the income tax checkoff for donations to Louisiana Coalition Against Domestic Violence, which was removed from the 2025 tax return due to taxpayer donations below \$10,000 per year for two consecutive years, per R.S. 47:120.37(B). Historical donation data over the past five fiscal years the checkoff was reported on LDR's Annual Report is provided below:

<u>Fiscal Year</u>	<u>Donations</u>
FY 20	\$ 30,014
FY 21	\$ 21,387
FY 22	\$ 18,708
FY 23	\$ 6,414
FY 24	\$ 6,733

**REVENUE EXPLANATION**

There is no anticipated direct material effect on governmental revenues as a result of this measure, since only refunds will 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  
 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**