

SENATE BILL NO. 556

BY SENATOR ERDEY

1 AN ACT

2 To enact Subpart DD of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana
3 Revised Statutes of 1950, to be comprised of R.S. 47:120.102, relative to donations
4 of refunds; to provide for such donations to the Alliance for the Advancement of End
5 of Life Care; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. Subpart DD of Part I of Chapter 1 of Subtitle II of Title 47 of the
8 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.102 is hereby enacted to read
9 as follows:

10 **SUBPART DD. ALLIANCE FOR THE ADVANCEMENT OF END OF LIFE**
11 **CARE DONATION**

12 **§120.102. Income tax checkoff; donation for Alliance for the Advancement of**
13 **End of Life Care**

14 **A. Every individual who files an individual income tax return for the**
15 **current tax year and who is entitled to a refund may designate on his current**
16 **year return that all or any portion of the total amount of the refund to which he**
17 **is entitled shall be donated to the Alliance for the Advancement of End of Life**
18 **Care, hereinafter referred to as the "alliance", in lieu of that amount being paid**
19 **to him as a refund, in which case the refund shall be reduced by the amount so**
20 **designated. The designation shall be made at the time of the filing of the current**
21 **year tax return and shall be made on the income tax return form as prescribed**
22 **by the secretary of the Department of Revenue. Donated monies shall be**
23 **administered by the secretary and distributed to the Alliance for the**
24 **Advancement of End of Life Care in accordance within the provisions of R.S.**
25 **47:120.37. No donation made under the provisions of this Subsection shall be**
26 **invalid for lack of an authentic act.**

27 **B. The Senate Committee on Revenue and Fiscal Affairs or the House**

1 Committee on Ways and Means, may, at their discretion, request a report from
 2 the alliance relative to its operations. The form and content of the report shall
 3 be prescribed by the chairman of the committee, but shall at a minimum
 4 contain a detailed explanation of the revenues and expenditures, as well as a
 5 description of the organization's activities. The committee may summon any
 6 person employed by or associated with the alliance to provide testimony with
 7 respect to the report.

8 Section 2. The provisions of this Act shall be applicable to taxable years beginning
 9 on or after January 1, 2012.

10 Section 3. This Act shall become effective upon signature by the governor or, if not
 11 signed by the governor, upon expiration of the time for bills to become law without signature
 12 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 13 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 14 effective on the day following such approval.

 PRESIDENT OF THE SENATE

 SPEAKER OF THE HOUSE OF REPRESENTATIVES

 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____