

Regular Session, 2013

HOUSE BILL NO. 153

BY REPRESENTATIVE FOIL

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX RETURN: Expands the income tax checkoff applicable to prostate cancer to include all types of cancer

1 AN ACT

2 To amend and reenact Subpart W of Part I of Chapter 1 of Subtitle II of Title 47 of the
3 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.63, relative to state
4 individual income taxes; to provide for a checkoff on individual state income tax
5 returns for cancer; to expand Louisiana prostate cancer checkoff to allow use of
6 donated funds for efforts to fight all forms of cancer; and to provide for related
7 matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. Subpart W of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana
10 Revised Statutes of 1950, comprised of R.S. 47:120.63, is hereby amended and reenacted
11 to read as follows:

12 SUBPART W. LOUISIANA ~~PROSTATE~~ CANCER

13 CHECKOFF DONATION

14 §120.63. Income tax checkoff; donation for Louisiana ~~Prostate-Cancer~~ cancer;
15 creation; use of monies

16 A. Every individual who files an individual income tax return for the current
17 tax year and who is entitled to a refund may designate on his current year return that
18 all or any portion of the total amount of the refund to which he is entitled shall be
19 donated to the Louisiana Cancer and Lung Trust Fund Board, created pursuant to
20 R.S. 40:1299.88, for the purpose of combating ~~prostate~~ cancer and research into a

1 cure for the disease. The designation shall be made at the time of the filing of the
 2 current year tax return and shall be made upon the income tax return form as
 3 provided by the secretary of the Department of Revenue. No donation made under
 4 the provisions of this Subsection shall be invalid for lack of an authentic act.

5 B. Upon receipt of any taxpayer's current year income tax return upon which
 6 the designation of a donation has been made pursuant to ~~Paragraph~~ Subsection A of
 7 this Section, the secretary shall enter in a central record the donation and the name
 8 of the donor. The secretary shall forward all such donations to the Louisiana Cancer
 9 and Lung Trust Fund Board annually, on or before March first of the year following
 10 the year in which the tax return was filed. The board shall use the monies derived
 11 from all such donations for the purpose of combating and researching ~~prostate~~
 12 cancer.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Foil

HB No. 153

Abstract: Changes the individual income tax donation checkoff from prostate cancer to cancer.

Present law provides for a state income tax checkoff by which an individual may donate some or all of his tax refund to the La. Cancer and Lung Trust Fund Board for combating and researching prostate cancer.

Proposed law retains present law but changes the individual income tax donation checkoff to allow use of funds for combating and researching any type of cancer.

(Amends R.S. 47:120.63)