

Regular Session, 2013

SENATE BILL NO. 250

BY SENATORS MORRELL AND PETERSON AND REPRESENTATIVE BROSSETT

TAX/INCOME/PERSONAL. Provides for donations from personal income tax for the Louisiana Coalition Against Domestic Violence, Inc., through a checkoff box on state income tax returns. (8/1/13)

1 AN ACT
2 To enact Subpart KK of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana
3 Revised Statutes of 1950, to be comprised of R.S. 47:120.181, relative to donations
4 of refunds; to provide for such donations to the Louisiana Coalition Against
5 Domestic Violence, Inc.; to provide for the administration and disbursement of
6 donated monies; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

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

11 **SUBPART KK. LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE,**
12 **INC., DONATION**
13 **§120.181. Income tax checkoff; donation for Louisiana Coalition Against**
14 **Domestic Violence, Inc.**
15 **A. Every individual who files an individual income tax return for the**
16 **current tax year and who is entitled to a refund may designate on his current**
17 **year return that all or any portion of the total amount of the refund to which he**

1 is entitled shall be donated to Louisiana Coalition Against Domestic Violence,
2 Inc., hereinafter referred to as "LCADV", in lieu of that amount being paid to
3 him as a refund, in which case the refund shall be reduced by the amount so
4 designated. The designation shall be made at the time of the filing of the current
5 year tax return and shall be made on the income tax return form as prescribed
6 by the secretary of the Department of Revenue. Donated monies shall be
7 administered by the secretary and distributed to Louisiana Coalition Against
8 Domestic Violence, Inc., in accordance with the provisions of R.S. 47:120.37. No
9 donation made under the provisions of this Subpart shall be invalid for lack of
10 an authentic act.

11 B. LCADV shall use the monies derived from such donations for the
12 purpose of eliminating domestic violence through public education, systems
13 change, social change, and public policy.

14 C. The Senate Committee on Revenue and Fiscal Affairs or the House
15 Committee on Ways and Means, may, at their discretion, request a report from
16 LCADV relative to its operations. The form and content of the report shall be
17 prescribed by the chairman of the committee, but the report shall at a minimum
18 contain a detailed explanation of the revenues and expenditures, as well as a
19 description of the organization's activities. The committee may summon any
20 person employed by or associated with LCADV to provide testimony with
21 respect to the report.

22 Section 2. The provisions of this Act shall be applicable to taxable years beginning
23 on or after January 1, 2013.

The original instrument and the following digest, which constitutes no part
of the legislative instrument, were prepared by J. W. Wiley.

DIGEST

Proposed law provides for an individual income tax checkoff under which an individual can donate a portion of his state income tax refund, or other monies, to the Louisiana Coalition Against Domestic Violence, Inc., hereinafter referred to as "LCADV".

Proposed law provides that the secretary of the Department of Revenue shall administer and distribute the donated monies to LCADV.

Proposed law authorizes the Senate Committee on Revenue and Fiscal Affairs and the House Committee on Ways and Means, at their discretion, to request reports from LCADV relative to its operations. The form and content of the report shall be prescribed by the chairman of the committee, but shall at a minimum contain a detailed explanation of the revenues and expenditures, as well as a description of the organization's activities.

Effective August 1, 2013, and applicable to taxable years beginning on or after Jan. 1, 2013.

(Adds R.S. 47:120.181)