

Regular Session, 2013

HOUSE BILL NO. 416

BY REPRESENTATIVE CONNICK

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

TAX RETURN: Provides for an individual tax return checkoff for donations for the cost of decorative lighting on the Crescent City Connection Bridge

1 AN ACT

2 To enact Subpart KK 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. 47:120.181, relative to state  
4 individual income tax return checkoffs for certain donations; to provide for a method  
5 for individuals to donate all or a portion of any refund due to them to provide support  
6 for the cost of maintaining decorative lighting on the Crescent City Connection; to  
7 provide for the administration and disbursement of donated monies; to provide for  
8 an effective date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

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

13 SUBPART KK. CRESCENT CITY CONNECTION LIGHTING DONATION

14 §120.181. Income tax checkoff; donation for decorative lighting on the Crescent  
15 City Connection

16 Every individual who files an individual income tax return for the current tax  
17 year and who is entitled to a refund may designate on his current year return that all  
18 or any portion of the total amount of the refund to which he is entitled shall be  
19 donated to the Department of Transportation and Development, to be used  
20 exclusively for the cost of maintaining decorative lighting on the Crescent City

1        Connection, in lieu of that amount being paid to him as a refund. The refund shall  
2        be reduced by the amount so designated. The designation shall be made at the time  
3        of filing the current year tax return and shall be made upon the income tax return  
4        form as prescribed by the secretary of the Department of Revenue. Donated monies  
5        shall be administered by the secretary and distributed to the Department of  
6        Transportation and Development in accordance with the provisions of R.S.  
7        47:120.37. No donation made under the provisions of this Subpart shall be invalid  
8        for want of an authentic act.  
9        Section 2. The provisions of this Act shall be effective for taxable years beginning  
10       on or after January 1, 2013.

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## 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)]

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Connick

HB No. 416

**Abstract:** Provides for an individual income tax checkoff for the Department of Transportation and Development exclusively for the cost of maintaining decorative lighting on the Crescent City Connection.

Proposed law provides for an income tax checkoff under which an individual can donate all or a portion of his state income tax refund to the Dept. of Transportation and Development exclusively for the cost of maintaining decorative lighting on the Crescent City Connection in lieu of that amount being paid as a refund.

Proposed law requires donated monies to be administered by the secretary of the Dept. of Revenue and to be quarterly disbursed to donees.

Effective for taxable years beginning on or after Jan. 1, 2013.

(Adds R.S. 47:120.181)