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

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DIGEST

Morrell (SB 250)

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)