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## DIGEST

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Ortego

HB No. 617

**Abstract:** Provides an income tax checkoff for donations to the La. National Guard Honor Guard for Military Funerals and a tax checkoff for donations to Bastion Community of Resilience.

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 National Guard Honor Guard for Military Funerals (hereinafter Honor Guard).

Proposed law provides for an individual income tax checkoff under which an individual can donate a portion of his state income tax refund to the Bastion Community of Resilience.

Proposed law establishes the Honor Guard for Military Funerals Fund (hereinafter fund) as a special escrow fund in the state treasury, which is established to receive deposits related to donations made on tax returns for the benefit of the Honor Guard, and shall be administered by the treasurer. The treasurer shall remit the balance of monies in the fund every three months to the Dept. of the Military Affairs (hereinafter department) for purposes of the Honor Guard.

Proposed law establishes the Bastion Community of Resilience Fund (hereinafter fund) as a special escrow fund in the state treasury, which is established to receive deposits related to donations made on tax returns for the benefit of Bastion Community of Resilience, and shall be administered by the treasurer. The treasurer shall remit the balance of monies in the fund every three months to Bastion Community of Resilience to be used for the development of innovative housing for recent war veterans suffering from traumatic brain injury or polytrauma, along with their families.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from the department relative to the Honor Guard's operations and to request reports for the Bastion Community of Resilience 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 Honor Guard's and Bastion Community of Resilience's activities.

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

(Adds R.S. 47:120.181 and 120.191)

## Summary of Amendments Adopted by House

### House Floor Amendments to the engrossed bill.

1. Adds provision establishing an individual income tax checkoff for the Bastion Community of Resilience.
2. Adds provision establishing the Bastion Community of Resilience Fund as a special escrow fund in the state treasury, to receive deposits related to donations made on tax returns for the benefit of Bastion Community of Resilience. Monies in the fund shall be used for the development of innovative housing for recent war veterans suffering from traumatic brain injury or polytrauma.
3. Authorizes the House Committee on Ways and Means, to request reports from the Bastion Community of Resilience relative to its operations.