

Regular Session, 2013
HOUSE BILL NO. 416

ACT No. 194

BY REPRESENTATIVE CONNICK

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

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AN ACT

To enact Subparts KK and LL of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:120.181 and 120.191, relative to state individual income tax return checkoffs for certain donations; to provide for a method for individuals to donate all or a portion of any refund due to them to provide support for the cost of maintaining decorative lighting on the Crescent City Connection; to provide for a method for individuals to donate all or a portion of any refund due to them to provide support for the cost of operating and maintaining New Orleans ferries, formerly operated by the Crescent City Connection Division; to provide for the administration and disbursement of donated monies; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. Subparts KK and LL of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.181 and 120.191, are hereby enacted to read as follows:

SUBPART KK. CRESCENT CITY CONNECTION LIGHTING DONATION

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

Every individual who files an individual income tax return for the current tax year and who is entitled to a refund may designate on his current year return that all or any portion of the total amount of the refund to which he is entitled shall be

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

11 SUBPART LL. NEW ORLEANS FERRIES DONATION

12 §120.191. Income tax checkoff; donation for New Orleans ferries

13 Every individual who files an individual income tax return for the current tax
14 year and who is entitled to a refund may designate on his current year return that all
15 or any portion of the total amount of the refund to which he is entitled shall be
16 donated to the Department of Transportation and Development, to be used
17 exclusively for the cost of operating and maintaining the New Orleans ferries,
18 formerly operated by its Crescent City Connection Division, in lieu of that amount
19 being paid to him as a refund. The refund shall be reduced by the amount so
20 designated. The designation shall be made at the time of filing the current year tax
21 return and shall be made upon the income tax return form as prescribed by the
22 secretary of the Department of Revenue. Donated monies shall be administered by
23 the secretary and distributed to the Department of Transportation and Development
24 in accordance with the provisions of R.S. 47:120.37. No donation made under the
25 provisions of this Subpart shall be invalid for want of an authentic act.

1 Section 2. The provisions of this Act shall be effective for taxable years beginning
2 on or after January 1, 2013.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____