

Regular Session, 2014

SENATE BILL NO. 58

BY SENATOR ALARIO

TAX/INCOME/PERSONAL. Changes the Louisiana Chapter of the National Multiple Sclerosis Society to the National Multiple Sclerosis Society as an entity to which donations may be made on individual tax returns. (8/1/14)

1 AN ACT

2 To amend and reenact the heading of Subpart AA of Part I of Chapter 1 of Subtitle II of  
3 Title 47 of the Louisiana Revised Statutes of 1950 and R.S. 47:120.91, relative to  
4 state individual income tax return checkoffs for certain donations; to change the  
5 Louisiana Chapter of the National Multiple Sclerosis Society to the National  
6 Multiple Sclerosis Society; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. The heading of Subpart AA of Part I of Chapter 1 of Subtitle II of Title  
9 47 of the Louisiana Revised Statutes of 1950 and R.S. 47:120.91 are hereby amended and  
10 reenacted to read as follows:

11 SUBPART AA. ~~LOUISIANA CHAPTER OF THE NATIONAL~~  
12 MULTIPLE SCLEROSIS SOCIETY DONATION

13 §120.91. Income tax checkoff; donation for ~~Louisiana Chapter~~ of the National  
14 Multiple Sclerosis Society

15 A.(1) Donation of Refund. Every individual who files an individual income  
16 tax return for the current tax year and who is entitled to a refund may designate on  
17 his current year return that all or any portion of the total amount of the refund to

1 which he is entitled shall be donated to ~~the Louisiana Chapter~~ of the National  
2 Multiple Sclerosis Society in lieu of that amount being paid to him as a refund, in  
3 which case the refund shall be reduced by the amount so designated. The designation  
4 shall be made at the time of filing the current year tax return and shall be made upon  
5 the income tax return form as prescribed by the secretary of the Department of  
6 Revenue, hereinafter referred to as the "secretary". No donation made under the  
7 provisions of this Subpart shall be invalid for want of an authentic act.

8 (2) Other Donations. Every individual who files an individual income tax  
9 return for the current tax year and who owes additional income tax may, in addition  
10 to payment of that tax liability, make and pay an additional donation of money to ~~the~~  
11 ~~Louisiana Chapter~~ of the National Multiple Sclerosis Society. The donation shall be  
12 made at the time of filing the current year tax return and shall be made upon the  
13 income tax return form as prescribed by the secretary. No donation made under the  
14 provisions of this Subpart shall be invalid for want of an authentic act.

15 B. There is hereby established in the state treasury a special escrow fund to  
16 be known as ~~the Louisiana Chapter~~ of the National Multiple Sclerosis Society Fund,  
17 hereinafter referred to as the "fund". The fund is established to receive deposits of  
18 donations made on individual income tax returns for the benefit of ~~the Louisiana~~  
19 ~~Chapter~~ of the National Multiple Sclerosis Society. The fund shall be administered  
20 by the secretary, who is authorized to retain from monies deposited into the fund  
21 amounts necessary to provide for expenses associated with its administration. The  
22 secretary shall, every sixty days, remit the remaining balance of monies in the fund  
23 to ~~the Louisiana Chapter~~ of the National Multiple Sclerosis Society.

24 C.(1) Disposition of Donated Refunds. At the time the secretary determines  
25 that a refund is due on a taxpayer's income tax return upon which a designation is  
26 made for a donation to ~~the Louisiana Chapter~~ of the National Multiple Sclerosis  
27 Society, the secretary shall transfer from general collections an amount equal to the  
28 amount of the donation to be deposited in and credited to the fund. This transfer shall  
29 occur within one hundred twenty days of the date upon which the return was

1 received, or the due date of the return, whichever is later. The secretary shall also  
2 maintain a register of the amount of each donation and the name of the donor.

3 (2) Disposition of Other Donations. At the time the secretary determines that  
4 a tax return for a taxpayer who owes additional taxes contains a payment of money  
5 in excess of the taxes due and a designation by the taxpayer that the additional  
6 monies represent a donation to ~~the Louisiana Chapter~~ of the National Multiple  
7 Sclerosis Society, the secretary shall transfer from general collections an amount  
8 equal to the amount of the donation for deposit in and credit to the fund.

9 D. The **Senate Committee on Revenue and Fiscal Affairs or the** House of  
10 Representatives Committee on Ways and Means, may, at its discretion, request a  
11 report from ~~the Louisiana Chapter~~ of the National Multiple Sclerosis Society relative  
12 to its operations **in Louisiana**. The form and content of the report shall be prescribed  
13 by the chairman of the committee, but **the report** shall at a minimum contain a  
14 detailed explanation of the revenues and expenditures, as well as a description of the  
15 organization's activities. The committee may summon any person employed by or  
16 associated with ~~the Louisiana Chapter~~ of the National Multiple Sclerosis Society to  
17 provide testimony with respect to the report.

18 Section 2. Any monies remaining in the Louisiana Chapter of the National Multiple  
19 Sclerosis Society Fund on the effective date of this Act is to be transferred by the secretary  
20 of the Department of Revenue to the National Multiple Sclerosis Society Fund.

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The original instrument and the following digest, which constitutes no part  
of the legislative instrument, were prepared by Tracy Sabina Sudduth.

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#### DIGEST

Alario (SB 58)

Proposed law changes the Louisiana Chapter of the National Multiple Sclerosis Society to the National Multiple Sclerosis Society as an entity listed on individual tax returns to which donations can be made.

Present law authorizes the House Committee on Ways and Means, at its discretion, to request reports from the La. Chapter of the National Multiple Sclerosis Society 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. The committee may summon any person employed by or associated with the La. Chapter of the National Multiple Sclerosis Society to provide testimony with respect to the report.

Proposed law adds the Senate Committee on Revenue and Fiscal Affairs as a committee authorized to request a report. Limits application of report to organization's activities in Louisiana.

Proposed law provides for the transfer of monies between the funds on the effective date of this Act.

Effective August 1, 2014

(Amends R.S. 47:120.91)