

SENATE BILL NO. 58

BY SENATOR ALARIO

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

25 (2) Other Donations. Every individual who files an individual income tax
26 return for the current tax year and who owes additional income tax may, in addition
27 to payment of that tax liability, make and pay an additional donation of money to ~~the~~

1 ~~Louisiana Chapter~~ of the National Multiple Sclerosis Society. The donation shall be
2 made at the time of filing the current year tax return and shall be made upon the
3 income tax return form as prescribed by the secretary. No donation made under the
4 provisions of this Subpart shall be invalid for want of an authentic act.

5 B. There is hereby established in the state treasury a special escrow fund to
6 be known as ~~the Louisiana Chapter~~ of the National Multiple Sclerosis Society Fund,
7 hereinafter referred to as the "fund". The fund is established to receive deposits of
8 donations made on individual income tax returns for the benefit of ~~the Louisiana~~
9 ~~Chapter~~ of the National Multiple Sclerosis Society. The fund shall be administered
10 by the secretary, who is authorized to retain from monies deposited into the fund
11 amounts necessary to provide for expenses associated with its administration. The
12 secretary shall, every sixty days, remit the remaining balance of monies in the fund
13 to ~~the Louisiana Chapter~~ of the National Multiple Sclerosis Society.

14 C.(1) Disposition of Donated Refunds. At the time the secretary determines
15 that a refund is due on a taxpayer's income tax return upon which a designation is
16 made for a donation to ~~the Louisiana Chapter~~ of the National Multiple Sclerosis
17 Society, the secretary shall transfer from general collections an amount equal to the
18 amount of the donation to be deposited in and credited to the fund. This transfer shall
19 occur within one hundred twenty days of the date upon which the return was
20 received, or the due date of the return, whichever is later. The secretary shall also
21 maintain a register of the amount of each donation and the name of the donor.

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

28 D. The **Senate Committee on Revenue and Fiscal Affairs or the** House of
29 Representatives Committee on Ways and Means, may, at its discretion, request a
30 report from ~~the Louisiana Chapter~~ of the National Multiple Sclerosis Society relative

1 to its operations **in Louisiana**. The form and content of the report shall be prescribed
 2 by the chairman of the committee, but **the report** shall at a minimum contain a
 3 detailed explanation of the revenues and expenditures, as well as a description of the
 4 organization's activities. The committee may summon any person employed by or
 5 associated with ~~the Louisiana Chapter~~ of the National Multiple Sclerosis Society to
 6 provide testimony with respect to the report.

7 Section 2. Any monies remaining in the Louisiana Chapter of the National Multiple
 8 Sclerosis Society Fund on the effective date of this Act are to be transferred by the secretary
 9 of the Department of Revenue to the National Multiple Sclerosis Society Fund.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____