

2015 Regular Session

HOUSE BILL NO. 91

BY REPRESENTATIVE SEABAUGH

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

TAX/INCOME TAX: Creates an individual income tax checkoff for The American Rose Society

1 AN ACT

2 To enact Subpart VV of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana  
3 Revised Statutes of 1950, to be comprised of R.S. 47:120.291, relative to state  
4 individual income tax return checkoffs for certain donations; to provide for a method  
5 for individuals to donate all or a portion of any refund due to them to the American  
6 Rose Society; to provide for the administration and disbursement of donated monies;  
7 to provide for reporting; to provide for an effective date; and to provide for related  
8 matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. Subpart VV of Part 1 of Chapter 1 of Subtitle II of Title 47 of the  
11 Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:120.291 is hereby enacted  
12 to read as follows:

13 SUBPART VV. THE AMERICAN ROSE SOCIETY DONATION

14 §120.291. Income tax checkoff; donation to the American Rose Society

15 A. Every individual who files an individual income tax return for the current  
16 tax year and who is entitled to a refund may designate on his current year return that  
17 all or any portion of the total amount of the refund to which he is entitled shall be  
18 donated to the American Rose Society, in lieu of that amount being paid to him as  
19 a refund. In this case, the refund shall be reduced by the amount so designated. The  
20 designation shall be made at the time of filing the current year return and shall be

1 made upon the income tax return form as prescribed by the secretary of the  
2 Department of Revenue. Donated monies shall be administered by the secretary and  
3 distributed to the American Rose Society in accordance with the provisions of R.S.  
4 47:120.37. No donation made under the provisions of this Subpart shall be invalid  
5 for want of an authentic act.

6 B. The House Committee on Ways and Means may, at its discretion, request  
7 a report from the American Rose Society, relative to its operations. The form and  
8 content of the report shall be prescribed by the chairman of the committee but shall  
9 at a minimum contain a detailed explanation of the revenues and expenditures, as  
10 well as a description of the organization's activities. The committee may summon  
11 any person employed by or associated with the American Rose Society to provide  
12 testimony with respect to the report.

13 Section 2. The provisions of this Act shall be effective for taxable years beginning  
14 on or after January 1, 2016.

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#### DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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HB 91 Reengrossed

2015 Regular Session

Seabaugh

**Abstract:** Provides for an individual income tax checkoff for donations to the American Rose Society.

Proposed law provides for an income tax checkoff under which an individual can donate all or any portion of his state income tax refund to the American Rose Society in lieu of that amount being paid as a refund.

Present law requires donated monies to be administered by the secretary of the Dept. of Revenue and to be quarterly distributed to the American Rose Society.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from the American Rose 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.

Effective for taxable years beginning on or after Jan. 1, 2016.

(Adds R.S. 47:120.291)

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

1. Make technical amendments.