

**ACT No. 349**

2015 Regular Session

HOUSE BILL NO. 670

BY REPRESENTATIVES BILLIOT AND WILLMOTT

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 Extra Mile,  
6 Southeast La., Inc., The Extra Mile, Region IV, Inc., The Extra Mile, Region VI,  
7 Inc., and The Extra Mile, Region VIII, Inc.; to provide for the administration and  
8 disbursement of donated monies; to provide for reporting; to provide for an effective  
9 date; and to provide for related matters.

10 Be it enacted by the Legislature of Louisiana:

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

14 SUBPART VV. THE EXTRA MILE DONATION

15 §120.291. Income tax checkoff; donation to The Extra Mile

16 A. Every individual who files an individual income tax return for the current  
17 tax year and who is entitled to a refund may designate on his current year return that  
18 all or any portion of the total amount of the refund to which he is entitled shall be  
19 donated to The Extra Mile, Southeast Louisiana, Incorporated, hereinafter referred  
20 to as "Southeast", for the benefit of Southeast; The Extra Mile, Region IV, Inc.,  
21 hereinafter referred to as "Region IV"; The Extra Mile, Region VI, Inc., hereinafter  
22 referred to as "Region VI"; and The Extra Mile, Region VIII, Inc., hereinafter  
23 referred to as "Region VIII", in lieu of that amount being paid to him as a refund. In

1           this case, the refund shall be reduced by the amount so designated. The designation  
 2           shall be made at the time of filing the current year return and shall be made upon the  
 3           income tax return form as prescribed by the secretary of the Department of Revenue.  
 4           Donated monies shall be administered by the secretary and distributed to Southeast,  
 5           in accordance with the provisions of R.S. 47:120.37. Southeast shall distribute the  
 6           donated monies equally to Southeast, Region IV, Region VI, and Region VIII. No  
 7           donation made under the provisions of this Subpart shall be invalid for want of an  
 8           authentic act.

9           B. The House Committee on Ways and Means may, at its discretion, request  
 10          reports from Southeast, Region IV, Region VI, and Region VIII relative to their  
 11          operations. The form and content of the reports shall be prescribed by the chairman  
 12          of the committee, but shall at a minimum contain a detailed explanation of the  
 13          revenues and expenditures, as well as a description of the organizations' activities.  
 14          The committee may summon any person employed by or associated with Southeast,  
 15          Region IV, Region VI, and Region VIII to provide testimony with respect to the  
 16          report.

17          Section 2. The provisions of this Act shall be effective on January 1, 2016, and shall  
 18          be applicable for all taxable years beginning on or after January 1, 2016.

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 SPEAKER OF THE HOUSE OF REPRESENTATIVES

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 PRESIDENT OF THE SENATE

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 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_