

2015 Regular Session

HOUSE BILL NO. 670

BY REPRESENTATIVES BILLIOT AND WILLMOTT

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 Extra Mile, Southeast La. and other regional The Extra Mile organizations

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 (Southeast), for the
20 benefit of Southeast; The Extra Mile, Region IV, Inc. (Region IV); The Extra Mile,
21 Region VI, Inc. (Region VI); and The Extra Mile, Region VIII, Inc. (Region VIII),

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

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)]

HB 670 Engrossed

2015 Regular Session

Billiot

Abstract: Provides for an individual income tax checkoff for donations to The Extra Mile, Southeast, Region IV, Region VI, and Region VIII.

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 Extra Mile, Southeast La., Inc., The Extra Mile, Region IV, Inc., The Extra Mile, Region VI, Inc., and the Extra Mile, Region VIII, Inc., 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 Extra Mile, Southeast La., Inc. The Southeast organization is required to distribute the donations equally to the other regional The Extra Mile organizations.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from these organizations relative to their 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 organizations' activities.

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

(Adds R.S. 47:120.291)