
The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 85 Original

2022 Regular Session

Cortez

Present law authorizes a taxpayer to donate any portion of his state income tax refund to a donee listed on the tax return form as a checkoff.

Proposed law adds Maddie's Footprints to the organizations authorized to receive individual income tax refund checkoff donations.

Present law requires that a checkoff donation be removed from the tax return form if donations to a particular donee do not equal \$10,000 or more for two consecutive years.

Proposed law retains the general two-year removal provision in present law and exempts Maddie's Footprints donations from the \$10,000 requirement for five years.

Proposed law applies to taxable years beginning on or after January 1, 2022.

Effective August 1, 2022.

(Adds R.S. 47:120.181)