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

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SB 85 Engrossed DIGEST Cortez  
2022 Regular Session

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)