

## RÉSUMÉ DIGEST

**ACT 66 (SB 85)**

**2022 Regular Session**

**Cortez**

Existing 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.

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

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

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

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

Effective August 1, 2022.

(Adds R.S. 47:120.181)