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

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## DIGEST

Present law requires nonprofit organizations that have unrelated business taxable income (UBTI) to file a state income tax return and pay income tax on the UBTI no later than April 15, and to file a federal income tax return and pay income tax no later than May 15.

Proposed law requires nonprofit organizations to file a state income tax return and pay income tax no later than June 15.

Effective August 15, 2010

(Amends R.S. 47:287.614(A) and 287.651(A))