

Regular Session, 2012

SENATE BILL NO. 221

BY SENATOR ALARIO

TAX/INCOME/PERSONAL. Provides for donations of tax refunds to the Louisiana Association of United Ways/LA 2-1-1 through a check-off box on state income tax returns. (gov sig)

1 AN ACT

2 To enact Subpart DD 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. 47:120.102, relative to donations
4 of refunds; to provide for such donations to the Louisiana Association of United
5 Ways/LA 2-1-1; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. Subpart DD of Part 1 of Chapter 1 of Subtitle II of Title 47 of the
8 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.102 is hereby enacted to read
9 as follows:

10 **SUBPART DD. LOUISIANA ASSOCIATION OF UNITED WAYS/LA 2-1-1**

11 **DONATION**

12 **§120.102. Income tax checkoff; donation for Louisiana Association of United**
13 **Ways/LA 2-1-1**

14 **A. Every individual who files an individual income tax return for the**
15 **current tax year and who is entitled to a refund may designate on his current**
16 **year return that all or any portion of the total amount of the refund to which he**
17 **is entitled shall be donated to the Louisiana Association of United Ways/LA 2-1-**

1 1, hereinafter referred to as "United Ways/LA 2-1-1", in lieu of that amount
2 being paid to him as a refund, in which case the refund shall be reduced by the
3 amount so designated. The designation shall be made at the time of the filing of
4 the current year tax return and shall be made on the income tax return form as
5 prescribed by the secretary of the Department of Revenue. No donation made
6 under the provisions of this Subsection shall be invalid for lack of an authentic
7 act.

8 B. There is hereby established in the state treasury a special escrow fund
9 to be known as the Louisiana Association of United Ways/LA 2-1-1 Fund,
10 hereinafter referred to as the "fund". The fund is established to receive deposits
11 of donations made on individual income tax returns for the benefit of United
12 Ways/LA 2-1-1. The fund shall be administered by the state treasurer, who
13 shall, every three months, remit the remaining balance of monies in the fund to
14 the United Ways/LA 2-1-1. The United Ways/LA 2-1-1 shall use the monies
15 derived from such donations for the 2-1-1 helpline for the purpose of alerting
16 and educating the public on important services, opportunities, crises, and facts,
17 and for necessary staff and administrative costs associated with the United
18 Ways/LA 2-1-1 program.

19 C. The Senate Committee on Revenue and Fiscal Affairs or the House
20 Committee on Ways and Means, may, at its discretion, request a report from
21 the United Ways/LA 2-1-1 relative to its operations. The form and content of the
22 report shall be prescribed by the chairman of the committee, but shall at a
23 minimum contain a detailed explanation of the revenues and expenditures, as
24 well as a description of the organization's activities. The committee may
25 summon any person employed by or associated with the United Ways/LA 2-1-1
26 to provide testimony with respect to the report.

27 Section 2. The provisions of this Act shall be applicable to taxable years beginning
28 on or after January 1, 2012.

29 Section 3. This Act shall become effective upon signature by the governor or, if not

1 signed by the governor, upon expiration of the time for bills to become law without signature
2 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
3 vetoed by the governor and subsequently approved by the legislature, this Act shall become
4 effective on the day following such approval.

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

DIGEST

Proposed law provides for an individual income tax checkoff under which an individual can donate a portion of his state income tax refund, or other monies, to the Louisiana Association of United Ways/LA 2-1-1, hereinafter the "United Ways/LA 2-1-1".

Proposed law establishes the Louisiana Association of United Ways/LA 2-1-1 Fund as a special escrow fund in the state treasury, which is established to receive deposits related to donations made on tax returns for the benefit of the United Ways/LA 2-1-1, and shall be administered by the state treasurer. The state treasurer shall remit the balance of monies in the fund to the United Ways/LA 2-1-1 every three months for the 2-1-1 helpline, for purposes of alerting and educating the public on important services, opportunities, crises, and facts, and for staff and administrative costs associated with the United Ways/LA 2-1-1 program.

Proposed law authorizes the Senate Committee on Revenue and Fiscal Affairs or the House Committee on Ways and Means, at its discretion, to request reports from the United Ways/LA 2-1-1 relative to its 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 organization's activities.

Effective upon signature of the governor or lapse of time for gubernatorial action, and applicable to taxable years beginning on or after January 1, 2012.

(Adds R.S. 47:120.102)