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

DIGEST

Present law provides for donations to various non-profit organizations through a check-off box on individual state income tax returns. Further provides for a general distribution date of before March 1 of the following year in which the tax return was filed with the Dept. of Revenue for the Dept. of Revenue to distribute those donations to the donees.

Proposed law provides for uniformity within the statutes and further requires the Dept. of Revenue to distribute such donations to the donees before March 1 of the following year of the filed tax return only.

Effective June 30, 2012.

(Amends R.S. 47:120.37(A), (C), and (D))