

Regular Session, 2013

HOUSE BILL NO. 617

BY REPRESENTATIVES ORTEGO AND EDWARDS

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX RETURN: Creates an income tax checkoff for the Louisiana National Guard Honor Guard for Military Funerals

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AN ACT

To enact Subpart KK of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:120.181, relative to state individual income tax return checkoffs for certain donations; to provide for a method for individuals to donate a portion of any refund due to them to the Louisiana National Guard Honor Guard for Military Funerals; to provide for the disposition of such donated monies; to establish the Honor Guard for Military Funerals Fund as a special escrow fund in the state treasury; to provide for the administration and use of monies in the fund; to authorize the secretary of the Department of Revenue to make certain deposits into the fund; to provide for reporting; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. Subpart KK of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.181, is hereby enacted to read as follows:

1 SUBPART KK. LOUISIANA NATIONAL GUARD HONOR GUARD FOR
2 MILITARY FUNERALS

3 §120.181. Income tax checkoff; Louisiana National Guard Honor Guard for
4 Military Funerals

5 A. Every individual who files an individual income tax return for the current
6 tax year and who is entitled to a refund may designate on his current year return that
7 all or any portion of the total amount of the refund to which he is entitled shall be
8 donated to the Louisiana National Guard Honor Guard for Military Funerals,
9 hereinafter referred to as the "Honor Guard", in lieu of that amount being paid to him
10 as a refund. In this case the refund shall be reduced by the amount so designated.
11 The designation shall be made at the time of filing the current year tax return and
12 shall be made upon the income tax return form as prescribed by the secretary of the
13 Department of Revenue, hereinafter referred to as the "secretary". No donation made
14 under the provisions of this Part shall be invalid for want of an authentic act.

15 B. There is hereby established in the state treasury a special escrow fund to
16 be known as the Honor Guard for Military Funerals Fund, hereinafter referred to as
17 the "fund". The fund is established to receive deposits of donations made on
18 individual income tax returns for the benefit of the Honor Guard. The fund shall be
19 administered by the treasurer, who shall every three months, remit the remaining
20 balance of monies in the fund to the Department of Military Affairs to be used for
21 purposes of the Honor Guard. The department shall use the monies derived from
22 such donations for the purpose of providing military funeral honors for members of
23 Louisiana's military forces.

24 C. The House Committee on Ways and Means, may, at its discretion, request
25 a report from the department relative to the operation of the Honor Guard. The form
26 and content of the report shall be prescribed by the chairman of the committee, but
27 shall at a minimum contain a detailed explanation of the revenues and expenditures,
28 as well as a description of the Honor Guard's activities. The committee may

1 summon any person employed by or associated with the Honor Guard to provide
2 testimony with respect to the report.

3 Section 2. The provisions of this Act shall be effective for taxable years beginning
4 on or after January 1, 2013.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Ortego

HB No. 617

Abstract: Provides an income tax checkoff for donations to the Louisiana National Guard Honor Guard for Military Funerals for the provision of military honors at the funerals of members of Louisiana's military forces.

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 National Guard Honor Guard for Military Funerals (hereinafter Honor Guard).

Proposed law establishes the Honor Guard for Military Funerals Fund (hereinafter 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 Honor Guard, and shall be administered by the treasurer. The treasurer shall remit the balance of monies in the fund every 3 months to the Dept. of the Military Affairs (hereinafter "department") for purposes of the Honor Guard.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from the department relative to the Honor Guard's 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 Honor Guard's activities.

Effective for taxable years beginning on or after Jan. 1, 2013.

(Adds R.S. 47:120.181)