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## 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)]

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Robideaux

HB No. 194

**Abstract:** Provides for an individual income tax checkoff for donations to La. State Troopers Charities.

Proposed law provides for an income tax checkoff under which an individual can donate all or a portion of his state income tax refund to La. State Troopers Charities in lieu of that amount being paid as a refund.

Proposed law requires donated monies to be administered by the secretary of the Dept. of Revenue and to be quarterly disbursed to La. State Troopers Charities.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from La. State Troopers Charities 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 for taxable years beginning on or after Jan. 1, 2015.

(Adds R.S. 47:120.231)