

SENATE BILL NO. 275

BY SENATORS MIZELL, BARROW AND CARTER

1 AN ACT

2 To enact Subpart AAA 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. 47:120.341, and to repeal R.S.  
4 47:120.181, relative to state individual income tax return checkoffs for certain  
5 donations; to provide for a method for individuals to donate all or a portion of any  
6 refund due to them to the Louisiana Coalition Against Domestic Violence; to  
7 establish the Louisiana Coalition Against Domestic Violence Fund as a special  
8 escrow fund in the state treasury; to provide for the administration and use of monies  
9 in the funds; to provide for the administration and disbursement of donated monies;  
10 to provide for reporting; to provide for an effective date; and to provide for related  
11 matters.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. Subpart AAA of Part 1 of Chapter 1 of Subtitle II of Title 47 of the  
14 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.341, is hereby enacted to read  
15 as follows:

16 **SUBPART AAA. LOUISIANA COALITION AGAINST DOMESTIC VIOLENCE**

17 **§120.341. Income tax checkoff; donation for Louisiana Coalition Against**  
18 **Domestic Violence**

19 **A. Every individual who files an individual income tax return for the**  
20 **current tax year and who is entitled to a refund may designate on his**

1 current-year return that all or any portion of the total amount of the refund to  
2 which he is entitled shall be donated to the Louisiana Coalition Against  
3 Domestic Violence in lieu of that amount being paid to him as a refund. In this  
4 case, the refund shall be reduced by the amount so designated. The designation  
5 shall be made at the time of filing the current-year tax return and shall be made  
6 upon the income tax return form as prescribed by the secretary of the  
7 Department of Revenue. Donated monies shall be administered by the secretary  
8 and distributed to the Louisiana Coalition Against Domestic Violence in  
9 accordance with the provisions of R.S. 47:120.37. No donation made under the  
10 provisions of this Subpart shall be invalid for want of an authentic act.

11 B. There is hereby established in the state treasury a special escrow fund  
12 to be known as the Louisiana Coalition Against Domestic Violence Fund,  
13 hereinafter referred to as the "fund". The fund is established to receive deposits  
14 of donations made on individual income tax returns for the benefit of the  
15 Louisiana Coalition Against Domestic Violence. The fund shall be administered  
16 by the state treasurer, who shall every three months, remit the remaining  
17 balance of monies in the fund to the Louisiana Coalition Against Domestic  
18 Violence. Monies remitted to Louisiana Coalition Against Domestic Violence  
19 from such donations shall be used for the education of women who are victims  
20 of domestic violence.

21 C. The Senate Committee on Revenue and Fiscal Affairs or House  
22 Committee on Ways and Means may, at their discretion, request a report from  
23 the Louisiana Coalition Against Domestic Violence relative to its operations.  
24 The form and content of the report shall be prescribed by the chairman of the  
25 committee, but shall at a minimum contain a detailed explanation of the  
26 revenues and expenditures, as well as a description of the organization's  
27 activities. The committee may summon any person employed by or associated  
28 with the Louisiana Coalition Against Domestic Violence to provide testimony  
29 with respect to the report.

30 Section 2. R.S. 47:120.181 is hereby repealed in its entirety.

1           Section 3. The provisions of this Act shall be effective for taxable years beginning  
2           on or after January 1, 2018.

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PRESIDENT OF THE SENATE

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_