## HOUSE COMMITTEE AMENDMENTS

2019 Regular Session

Amendments proposed by House Committee on Appropriations to Engrossed House Bill No. 595 by Representative Wright

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AMENDMENT NO. 1

2	On page 1, line 18, after "credits" and before "for" delete "applied" and insert "claimed"
3	AMENDMENT NO. 2
4 5	On page 2, line 18, after " <u>Services</u> " delete the remainder of the line in its entirety and delete lines 19 and 20 in their entirety and insert a period "."
6	AMENDMENT NO. 3
7	On page 3, at the end of line 2, insert the following:
8	"To qualify, an organization shall apply to the department and provide the following:
10 11	(a) A statement, signed by an officer of the organization under penalties of perjury, that the organization meets all criteria to qualify pursuant to this Paragraph.
12 13	(b) A copy of the exemption letter from the IRS verifying the organization qualifies under Section 501(c)(3) of the Internal Revenue Code.
14 15	(c) An operating budget for the organization's prior operating year and the amount of the budget spent on services to qualified individuals of this state.
16	(d) A copy of prior years' Federal income tax return.
17 18	(e) A copy of prior years' financial statements and detailed schedule of expenses.
19 20	(f) A copy of a detailed schedule of how services to qualified individuals of this state were calculated.
21 22 23 24 25 26 27	(g) A statement that the foster care organization plans to continue spending at least fifty percent of its budget on services to residents in this state who are qualified individuals. A foster care organization that does not spend at least fifty percent of its overall budget in Louisiana shall submit a statement that it spends at least fifty percent of its state budget on services to qualified individuals in this state and that one hundred percent of the donations it receives from Louisiana taxpayers will be spent on services to Louisiana residents.
28 29	(h) Any other information that the department requires in order to administer this Section."
30	AMENDMENT NO. 4
31 32	On page 3, at the beginning of line 15, insert "a report prepared by an independent certified public accountant who is not related to either the donor or donee which contains"

## AMENDMENT NO. 5

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2	On page 3, delete lines 16 through 29 in their entirety and insert the following:
3 4	(a) A list of all taxpayers who made donations to the qualifying foster care charitable organization during the calendar year.
5	(b) The name, social security number, and address of each taxpayer donor,
6	as well as the Louisiana and federal taxpayer identification numbers of each taxpayer
7	donor.

- 8 (c) The amount of each donation.
- 9 (d) The qualifying amount of each donation utilized during the calendar year
  10 and the service provided during the calendar year
- (e) Any other information or documentation required by the department."