

2021 Regular Session

HOUSE BILL NO. 362

BY REPRESENTATIVE ORGERON

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

TAX RETURN: Creates an individual income tax checkoff for the La. State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)

1 AN ACT

2 To enact Subpart BBB of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana
3 Revised Statutes of 1950, to be comprised of R.S. 47:120.351, relative to state
4 individual income tax return checkoffs for certain donations; to provide a method for
5 an individual to donate all or a portion of a refund to the Board of Supervisors of
6 Louisiana State University and Agricultural and Mechanical College for the
7 Louisiana State University Agricultural Center Grant Walker Educational Center (4-
8 H Camp Grant Walker); to provide for the administration and disbursement of
9 donated monies; to provide for applicability; to provide for an effective date; and to
10 provide for related matters.

11 Be it enacted by the Legislature of Louisiana:

12 Section 1. Subpart BBB of Part I of Chapter 1 of Subtitle II of Title 47 of the
13 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.351, is hereby enacted to read
14 as follows:

15 SUBPART BBB. LOUISIANA STATE UNIVERSITY AGRICULTURAL
16 CENTER GRANT WALKER EDUCATIONAL CENTER
17 §120.351. Income tax checkoff; donation for Grant Walker Educational Center
18 Every individual who files an individual income tax return for the current tax
19 year and who is entitled to a refund may designate on his current year return that all
20 or any portion of the total amount of the refund to which he is entitled shall be

1 donated to the Board of Supervisors of Louisiana State University and Agricultural
 2 and Mechanical College to be used exclusively for the Louisiana State University
 3 Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker), in
 4 lieu of that amount being paid to him as a refund. The refund shall be reduced by the
 5 amount so designated. The designation shall be made at the time of filing the current
 6 year tax return and shall be made upon the income tax return form as prescribed by
 7 the secretary of the Department of Revenue. Donated monies shall be administered
 8 by the secretary and distributed to the board of supervisors in accordance with the
 9 provisions of R.S. 47:120.37. No donation made pursuant to the provisions of this
 10 Subpart shall be invalid for want of an authentic act.

11 Section 2. The provisions of this Act shall be applicable to taxable years beginning
 12 on or after January 1, 2021.

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)]

HB 362 Reengrossed

2021 Regular Session

Orgeron

Abstract: Provides for an individual income tax checkoff for donations to the La. State University Bd. of Supervisors for the La. State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker).

Proposed law provides an income tax checkoff for donations to the La. State University Bd. of Supervisors to be used exclusively for 4-H Camp Grant Walker. Provides that donated monies are administered by the secretary of the Dept. of Revenue and distributed to the bd. of supervisors in accordance with present law (R.S. 47:120.37).

Applicable to taxable years beginning on or after Jan. 1, 2022.

(Adds R.S. 47:120.351)

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

1. Change the applicability of proposed law from taxable years beginning on or after Jan. 1, 2022, to taxable years beginning on or after Jan. 1, 2021.