

**ACT No. 228**

2021 Regular Session

HOUSE BILL NO. 362

BY REPRESENTATIVE ORGERON

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  
21 donated to the Board of Supervisors of Louisiana State University and Agricultural  
22 and Mechanical College to be used exclusively for the Louisiana State University

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

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

---

SPEAKER OF THE HOUSE OF REPRESENTATIVES

---

PRESIDENT OF THE SENATE

---

GOVERNOR OF THE STATE OF LOUISIANA

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