

## RÉSUMÉ DIGEST

**ACT 228 (HB 362)**

**2021 Regular Session**

**Orgeron**

New 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 existing law (R.S. 47:120.37).

Applicable to taxable years beginning on or after Jan. 1, 2021.

Effective August 1, 2021.

(Adds R.S. 47:120.351)