

2026 Regular Session

HOUSE BILL NO. 474

BY REPRESENTATIVE YOUNG

TAX RETURN: Creates an individual income tax checkoff for donations to the Grambling University National Alumni Association

1 AN ACT

2 To enact Subpart GGG 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. 47:120.401, relative to individual  
4 income tax return checkoffs for certain donations; to authorize the donation of  
5 income tax refund amounts to the Grambling University National Alumni  
6 Association; to provide for the administration and disbursement of donated monies  
7 by the secretary of the Department of Revenue; to provide for applicability; and to  
8 provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. Subpart GGG of Part I of Chapter 1 of Subtitle II of Title 47 of the  
11 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.401, is hereby enacted to read  
12 as follows:

13 SUBPART GGG. GRAMBLING UNIVERSITY NATIONAL ALUMNI  
14 ASSOCIATION

15 §120.401. Income tax checkoff; donation for Grambling University National  
16 Alumni Association

17 For tax years beginning on and after January 1, 2027, every individual who  
18 files an individual income tax return for the current tax year and who is entitled to  
19 a refund may designate on his current year return that all or any portion of the total  
20 amount of the refund to which he is entitled shall be donated to the Grambling

1        University National Alumni Association in lieu of that amount being paid to him as  
2        a refund. The refund shall be reduced by the amount so designated. The designation  
3        shall be made at the time of the filing of the current year tax return and shall be made  
4        upon the income tax return form as prescribed by the secretary of the Department of  
5        Revenue. Donated monies shall be administered by the secretary and distributed to  
6        the Grambling University National Alumni Association 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, 2027.

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## 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)]

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HB 474 Original

2026 Regular Session

Young

**Abstract:** Creates an individual income tax checkoff for donations to the Grambling University National Alumni Association.

Proposed law creates an income tax checkoff with which an individual can donate all or a portion of his state income tax refund to the Grambling University National Alumni Association.

Proposed law requires donated monies to be administered by the secretary of the Dept. of Revenue and disbursed to the Grambling University National Alumni Association in accordance with present law (R.S. 47:120.37).

Proposed law applies to taxable periods beginning on or after Jan. 1, 2027.

(Adds R.S. 47:120.401)