

2026 Regular Session

HOUSE BILL NO. 852

BY REPRESENTATIVES LYONS AND ECHOLS

TAX/INCOME TAX: Requires the income tax checkoff for donations to the Louisiana Coalition Against Domestic Violence be inscribed on the individual income tax form

1 AN ACT

2 To amend and reenact R.S. 47:120.37(B) and to enact R.S. 47:120.341(D), relative to
3 individual income tax returns; to provide for tax checkoffs for certain donations; to
4 require that the income tax checkoff for the Louisiana Coalition Against Domestic
5 Violence be inscribed on the income tax form; to provide requirements and
6 limitations; to provide for applicability; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:120.37(B) is hereby amended and reenacted and R.S.
9 47:120.341(D) is hereby enacted to read as follows:

10 §120.37. Refund designation on tax form

11 * * *

12 B. Except as provided in R.S. 47:120.131, ~~and 120.141, and 120.341,~~ when
13 the total amount of tax refunds donated to any donee is less than ten thousand dollars
14 per year for two consecutive years, designation of such donee shall be removed from
15 the income tax form.

16 * * *

17 §120.341. Income tax checkoff; donation for Louisiana Coalition Against Domestic
18 Violence

19 * * *

- 1 D. Notwithstanding the limitations of R.S. 47:120.37(B), the designation of
2 the donee shall be reinstated for the tax year beginning on January 1, 2026.
3 Thereafter, if the total amount of tax refunds donated pursuant to this Section is less
4 than five thousand dollars per year for two consecutive years, the designation shall
5 be removed from the individual income tax return.
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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)]

HB 852 Reengrossed

2026 Regular Session

Lyons

Abstract: Requires that the income tax checkoff for donations to the La. Coalition Against Domestic Violence be reinstated on the income tax form and establishes new requirements for removal of the income tax checkoff.

Present law requires an income tax checkoff to be removed from the income tax form when the total amount of donations is less than \$10,000 per year for two consecutive years.

Proposed law retains present law but exempts the tax checkoff for donations to the La. Coalition Against Domestic Violence from these requirements.

Present law provides for an income tax checkoff for donations to the La. Coalition Against Domestic Violence.

Proposed law retains present law and reinstates the tax checkoff on the income tax form beginning Jan. 1, 2026. Proposed law further changes the donation threshold for removal of the income tax checkoff from less than \$10,000 per year to less than \$5000 per year.

(Amends R.S. 47:120.37(B); Adds R.S. 47:120.341(D))

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the original bill:

1. Mandate that the income tax checkoff for the La. Coalition Against Domestic Violence be reinstated on tax forms beginning on Jan. 1, 2026.
2. Change the threshold to remove the income tax checkoff from the income tax return from less than \$10,000 a year to less than \$5000 a year.
3. Make technical changes.