

ACT No. 404

2026 Regular Session

HOUSE BILL NO. 852

BY REPRESENTATIVES LYONS, CHASSION, AND ECHOLS

1 AN ACT

2 To amend and reenact R.S. 47:120.37(B) and 120.391 and to enact R.S. 47:120.341(D),
3 relative to individual income tax returns; to provide for tax checkoffs for certain
4 donations; to require that the income tax checkoff for the Louisiana Coalition
5 Against Domestic Violence and Holden's Hope be inscribed on the income tax form;
6 to provide requirements and limitations; to provide for applicability; and to provide
7 for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. R.S. 47:120.37(B) and 120.391 are hereby amended and reenacted and
10 R.S. 47:120.341(D) is hereby enacted to read as follows:

11 §120.37. Refund designation on tax form

12 * * *

13 B. Except as provided in R.S. 47:120.131, ~~and 120.141, 120.341, and~~
14 120.391, when the total amount of tax refunds donated to any donee is less than ten
15 thousand dollars per year for two consecutive years, designation of such donee shall
16 be removed from the income tax form.

17 * * *

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

20 * * *

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

26 * * *

1 §120.391. Income tax checkoff; donation for Holden's Hope

2 A. For tax years beginning on and after January 1, 2023, every individual
3 who files an individual income tax return for the current tax year and who is entitled
4 to a refund may designate on his current year return that all or any portion of the total
5 amount of the refund to which he is entitled shall be donated to Holden's Hope, in
6 lieu of that amount being paid to him as a refund, in which case the refund shall be
7 reduced by the amount so designated. The designation shall be made at the time of
8 the filing of the current year tax return and shall be made on the income tax return
9 form as prescribed by the secretary of the Department of Revenue. Donated monies
10 shall be administered by the secretary and distributed to Holden's Hope in
11 accordance with the provisions of R.S. 47:120.37. No donation made under the
12 provisions of this Section shall be invalid for lack of an authentic act.

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

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____