

Regular Session, 2014

HOUSE BILL NO. 162

BY REPRESENTATIVE STUART BISHOP

TAX/INCOME TAX: Creates an individual income tax checkoff for The Louisiana Youth Leadership Seminar Corporation, also known as Hugh O'Brian Youth Leadership

1 AN ACT

2 To enact Subpart PP of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised  
3 Statutes of 1950, to be comprised of R.S. 47:120.231, relative to state individual  
4 income tax return checkoffs for certain donations; to provide for a method for  
5 individuals to donate all or a portion of any refund due to them to The Louisiana  
6 Youth Leadership Seminar Corporation; to provide for the administration and  
7 disbursement of donated monies; to provide for reporting; to provide for an effective  
8 date; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. Subpart PP of Part 1 of Chapter 1 of Subtitle II of Title 47 of the  
11 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.231, is hereby enacted to read  
12 as follows:

13 SUBPART PP. THE LOUISIANA YOUTH LEADERSHIP SEMINAR  
14 CORPORATION DONATION

15 §120.231. Income tax checkoff; donation for The Louisiana Youth Leadership  
16 Seminar Corporation, also known as Hugh O'Brian Youth Leadership  
17 A. Every individual who files an individual income tax return for the current  
18 tax year and who is entitled to a refund may designate on his current year return that  
19 all or any portion of the total amount of the refund to which he is entitled shall be  
20 donated to The Louisiana Youth Leadership Seminar Corporation, also known as

1       Hugh O'Brian Youth Leadership, in lieu of that amount being paid to him as a  
2       refund. In this case the refund shall be reduced by the amount so designated. The  
3       designation shall be made at the time of filing the current year tax return and shall  
4       be made upon the income tax return form as prescribed by the secretary of the  
5       Department of Revenue. Donated monies shall be administered by the secretary and  
6       distributed to The Louisiana Youth Leadership Seminar Corporation, in accordance  
7       with the provisions of R.S. 47:120.37. No donation made under the provisions of  
8       this Subpart shall be invalid for want of an authentic act.

9               B. The House Committee on Ways and Means, may, at its discretion, request  
10       a report from The Louisiana Youth Leadership Seminar Corporation relative to its  
11       operations. The form and content of the report shall be prescribed by the chairman  
12       of the committee, but shall at a minimum contain a detailed explanation of the  
13       revenues and expenditures, as well as a description of the organization's activities.  
14       The committee may summon any person employed by or associated with The  
15       Louisiana Youth Leadership Seminar Corporation to provide testimony with respect  
16       to the report.

17       Section 2. The provisions of this Act shall be effective for taxable years beginning  
18       on or after January 1, 2015.

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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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Stuart Bishop

HB No. 162

**Abstract:** Provides for an individual income tax checkoff for donations to The Louisiana Youth Leadership Seminar Corporation, also known as Hugh O'Brian Youth Leadership.

Proposed law provides for an income tax checkoff under which an individual can donate all or a portion of his state income tax refund to The Louisiana Youth Leadership Seminar Corporation, also known as Hugh O'Brian Youth Leadership in lieu of that amount being paid as a refund.

Proposed law requires donated monies to be administered by the secretary of the Dept. of Revenue and to be quarterly disbursed to the organization.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from The Louisiana Youth Leadership Seminar Corporation relative to its operations. The form and content of the report shall be prescribed by the chairman of the committee, but shall at a minimum contain a detailed explanation of the revenues and expenditures, as well as a description of the organization's activities.

Effective for taxable years beginning on or after Jan. 1, 2015.

(Adds R.S. 47:120.231)