
DIGEST

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HB 380 Reengrossed

2018 Regular Session

Jackson

Abstract: Establishes an individual income tax checkoff for the Uninsured Medical Catastrophe Fund donation and dedicates the proceeds from the checkoff into the Uninsured Medical Catastrophe Fund.

Proposed law provides for the establishment of the Uninsured Medical Catastrophe Fund, hereinafter the "fund", as a special fund in the state treasury for the purpose of providing financial assistance for medical treatment and expenses incurred by La. citizens for uninsured medical catastrophes.

Proposed law provides that after compliance with the requirements of the Bond Security and Redemption Fund, the state treasurer shall pay an amount into the fund equal to the amount collected by the state pursuant to the uninsured medical catastrophe fund donation established in proposed law. Monies in the fund shall be invested in the same manner as monies in the general fund, interest earned on investment of monies in the fund shall be credited to the fund, and unexpended and unencumbered monies in the fund at the end of the fiscal year shall remain in the fund.

Proposed law requires monies appropriated from the fund to be used solely by the La. Dept. of Health (LDH) for the purpose of providing a source of payment for medical treatment of uninsured medical catastrophes. Further defines an "uninsured medical catastrophe" as a life-threatening illness or injury requiring specialized medical treatment, hospitalization, or both.

Proposed law requires LDH to promulgate rules as are necessary to implement the provisions of proposed law, including rules to further define an uninsured medical catastrophe, to establish procedures for distribution of the monies in the fund, to establish an application process, to establish eligibility criteria for applicants, to establish procedures to prioritize applications, and to establish a process for the allocation of monies from the fund among applicants.

Proposed law provides for an individual income tax checkoff under which an individual can donate all or a portion of his state income tax refund to the fund 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 LDH.

Proposed law authorizes the House Committee on Ways and Means, to request reports from LDH 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 department's activities.

Applicable to taxable periods beginning on or after Jan. 1, 2018.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Adds R.S. 39:100.151 and R.S. 47:120.341)

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Appropriations to the engrossed bill:

1. Make technical changes.
2. Add applicability of proposed law to taxable periods beginning Jan. 1, 2018.
3. Delete reference to deposits into the fund from "any other source".