

2020 Regular Session

HOUSE BILL NO. 259

BY REPRESENTATIVE WHITE

TAX/INCOME TAX: Creates an individual income tax checkoff for the Sexual Trauma Awareness and Response (STAR) organization

1 AN ACT

2 To enact Subpart BBB of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana  
3 Revised Statutes of 1950, to be comprised of R.S. 47:120.351, relative to state  
4 individual income tax return checkoffs for certain donations; to provide for a method  
5 for individuals to donate all or a portion of any refund due to them to the Sexual  
6 Trauma Awareness and Response organization; 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 BBB of Part 1 of Chapter 1 of Subtitle II of Title 47 of the  
11 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.351, is hereby enacted to read  
12 as follows:

13 SUBPART BBB. SEXUAL TRAUMA AWARENESS AND  
14 RESPONSE (STAR) ORGANIZATION DONATION

15 §120.351. Income tax checkoff; donation for Sexual Trauma Awareness and  
16 Response (STAR) organization

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 Sexual Trauma Awareness and Response (STAR) organization in lieu

1       of that amount being paid to him as a refund. In this case, the refund shall be  
2       reduced by the amount so designated. The designation shall be made at the time of  
3       filing the current year tax return and shall be made upon the income tax return form  
4       as prescribed by the secretary of the Department of Revenue. Donated monies shall  
5       be administered by the secretary and distributed to the Sexual Trauma Awareness  
6       and Response (STAR) organization in accordance with the provisions of R.S.  
7       47:120.37. No donation made under the provisions of this Subpart shall be invalid  
8       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 Sexual Trauma Awareness and Response (STAR) organization  
11       relative to its operations. The form and content of the report shall be prescribed by  
12       the chairman of the committee, but shall at a minimum contain a detailed explanation  
13       of the revenues and expenditures, as well as a description of the organization's  
14       activities. The committee may summon any person employed by or associated with  
15       the Sexual Trauma Awareness and Response (STAR) organization to provide  
16       testimony with respect to the report.

17       Section 2. The provisions of this Act shall be effective for taxable years beginning  
18       on or after January 1, 2021.

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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 259 Original

2020 Regular Session

White

**Abstract:** Provides for an individual income tax checkoff for donations to the Sexual Trauma Awareness and Response (STAR) organization.

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 Sexual Trauma Awareness and Response (STAR) organization 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 STAR.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from STAR 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, 2021.

(Adds R.S. 47:120.351)