

2020 Regular Session

HOUSE BILL NO. 708

BY REPRESENTATIVE HILFERTY

TAX/INCOME TAX: Creates an individual income tax checkoff for four-year state colleges or universities

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 certain colleges  
6 or universities; to provide for the administration and disbursement of donated  
7 monies; to provide for reporting; to provide for an effective date; and to provide for  
8 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. FOUR-YEAR STATE COLLEGE OR  
14 UNIVERSITY DONATION

15 §120.351. Income tax checkoff; donation to four-year state colleges or universities

16 A. Every individual who files an individual income tax return for the current  
17 tax year and who is entitled to a refund may designate on his current year return that  
18 all or any portion of the total amount of the refund to which he is entitled shall be  
19 donated to any four-year state college or university in lieu of that amount being paid  
20 to him as a refund. In this case, the refund shall be reduced by the amount so

1 designated. The designation shall be made at the time of filing the current year tax  
 2 return and shall be made upon the income tax return form as prescribed by the  
 3 secretary of the Department of Revenue. Donated monies shall be administered by  
 4 the secretary and distributed to the four-year state college or university to which the  
 5 donation was made in accordance with the provisions of R.S. 47:120.37. No  
 6 donation made under the provisions of this Subpart shall be invalid for want of an  
 7 authentic act.

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

15 Section 2. The provisions of this Act shall be effective for taxable years beginning  
 16 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 708 Original

2020 Regular Session

Hilferty

**Abstract:** Provides for an individual income tax checkoff for donations to any four-year state college or university.

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 any four-year state college or university 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 four-year state college or university to which the donation was made.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from any four-year state college or university 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 revenues and expenditures, as well as a description of the college's or university's activities.

Effective for taxable years beginning on or after Jan. 1, 2021.

(Adds R.S. 47:120.351)