

---

## 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)]

---

HB 362 Reengrossed

2021 Regular Session

Orgeron

**Abstract:** Provides for an individual income tax checkoff for donations to the La. State University Bd. of Supervisors for the La. State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker).

Proposed law provides an income tax checkoff for donations to the La. State University Bd. of Supervisors to be used exclusively for 4-H Camp Grant Walker. Provides that donated monies are administered by the secretary of the Dept. of Revenue and distributed to the bd. of supervisors in accordance with present law (R.S. 47:120.37).

Applicable to taxable years beginning on or after Jan. 1, 2022.

(Adds R.S. 47:120.351)

### Summary of Amendments Adopted by House

#### The House Floor Amendments to the engrossed bill:

1. Change the applicability of proposed law from taxable years beginning on or after Jan. 1, 2022, to taxable years beginning on or after Jan. 1, 2021.