

**LEGISLATIVE FISCAL OFFICE**  
**Fiscal Note**



Fiscal Note On: **HB 362** HLS 21RS 729

Bill Text Version: **REENGROSSED**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> May 1, 2021	11:26 AM	<b>Author:</b> ORGERON
<b>Dept./Agy.:</b> Revenue		<b>Analyst:</b> Tim Mathis
<b>Subject:</b> Income Tax Checkoff, LSU Ag Center		

TAX RETURN RE NO IMPACT SG RV See Note Page 1 of 1  
 Creates an individual income tax checkoff for the La. State University Agricultural Center Grant Walker Educational Center (4-H Camp Grant Walker)  
 Allows donation of personal income tax refunds by checkoff to the LSU Ag Center Grant Walker Educational Center (4-H Camp Grant Walker). Donated monies shall be distributed by the Department of Revenue in accordance with statutory procedures for checkoff donations (R.S. 17:120.37).  
 Effective for taxable years beginning on or after January 1, 2021.

<b>EXPENDITURES</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Ded./Other	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>


<b>REVENUES</b>	<b>2021-22</b>	<b>2022-23</b>	<b>2023-24</b>	<b>2024-25</b>	<b>2025-26</b>	<b>5 -YEAR TOTAL</b>
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
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Federal Funds	\$0	\$0	\$0	\$0	\$0	<b>\$0</b>
Local Funds	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<b>\$0</b>
<b>Annual Total</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

**EXPENDITURE EXPLANATION**  
 Adding an additional checkoff to the tax return, in isolation, involves costs associated with data processing modifications, accounting, and disbursing of any refunds donated. In addition, R.S. 47:120.37(C) authorizes a 20% fee from the donated amounts to defray these costs, and R.S. 47:120.37(B) provides that existing checkoffs be removed from the tax return if they have not generated at least \$10,000 per year for two consecutive years.

**REVENUE EXPLANATION**  
 There will be no effect on state tax collections since only refunds will be donated. The willingness of taxpayers to donate all or a portion of their tax refunds to any particular purpose cannot be predicted. The amount of donations to any particular purpose is likely to be small.

For fiscal year 2019 (the latest year for which the department has published limited information on checkoffs) the 29 checkoffs reported for that year received total donations for all purposes of \$311,618. Donations per checkoff purpose ranged from a high of \$80,210 (Military Family Assistance Fund) to a non-zero low of \$2 (New Opportunity Waiver Fund). Three checkoffs received no donations in FY19.

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|---|----------------------------|--|
| <u>Senate</u>   | <u>Dual Referral Rules</u> | <u>House</u>   |
| <input type="checkbox"/> 13.5.1 >= \$100,000 Annual Fiscal Cost {S & H}       |                            | <input type="checkbox"/> 6.8(F)(1) >= \$100,000 SGF Fiscal Cost {H & S}                    |
| <input type="checkbox"/> 13.5.2 >= \$500,000 Annual Tax or Fee Change {S & H} |                            | <input type="checkbox"/> 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease {S} |

  
**Alan M. Boxberger**  
**Staff Director**