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## DIGEST

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HB 671 Original

2025 Regular Session

Glorioso

**Abstract:** Authorizes an income tax credit for donations to certain organizations that provide services to female adolescent victims of human trafficking.

Proposed law authorizes an income tax credit for donations that a taxpayer makes during a taxable year to a "qualifying organization", defined for purposes of proposed law as a nonprofit organization that operates a residential home licensed by the Dept. of Children and Family Services and provides all of the following services to female adolescent victims of human trafficking:

- (1) Academic assessments and individualized appropriate curriculum.
- (2) Psychiatric assessments and management of medication.
- (3) Individual and group mental health therapy.
- (4) Individual and group substance abuse therapy.
- (5) Life skills training.
- (6) Community volunteer opportunities.

Proposed law provides that the amount of the credit shall equal the actual amount of the taxpayer's donation used by the qualifying organization to provide services to victims of human trafficking or \$30,000, whichever is less.

Proposed law limits the total amount of credits granted pursuant to proposed law in a calendar year to \$300,000.

Proposed law prohibits taxpayers from receiving any other state tax credit, exemption, exclusion, deduction, rebate, or any other state tax benefit for a donation for which the taxpayer has received a tax credit pursuant to proposed law.

Proposed law provides that if the credit exceeds the total income tax liability of a taxpayer in the taxable year, the amount of the credit not used as an offset against that liability may be carried forward as a credit against subsequent income tax liabilities for a period not to exceed five taxable years.

Proposed law applies to taxable periods beginning on or after Jan. 1, 2026.

Effective Jan. 1, 2026.

(Adds R.S. 47:6041)