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## DIGEST

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Hill

HB No. 458

**Abstract:** Provides for an individual income tax checkoff for donations to the La. Food Bank Association.

Proposed law provides for an individual income tax checkoff under which an individual can donate a portion of his state income tax refund, or other monies, to the La. Food Bank Association.

Proposed law establishes the La. Food Bank Association Fund (hereinafter fund) as a special escrow fund in the state treasury, which is established to receive deposits of donations made on individual income tax returns for the benefit of the La. Food Bank Association, and which shall be administered by the secretary of the Dept. of Revenue. From monies deposited into the fund, the secretary is authorized to retain amounts necessary to provide for expenses associated with its administration. Requires the secretary to, every 60 days, remit the remaining balance of monies in the fund to the La. Food Bank Association.

Proposed law provides for the determination by the secretary of amounts of donations and for corresponding deposits of money from general collections into the fund.

Effective for taxable years beginning on and after Jan. 1, 2012.

(Adds R.S. 47:120.95)