

SENATE BILL NO. 30

BY SENATOR WALSWORTH

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

1 AN ACT

2 To enact Subpart O of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised
3 Statutes of 1950, to be comprised of R.S. 47:120.38, relative to donations of refunds;
4 to provide for such donations to the Louisiana Bicentennial Commission and Battle
5 of New Orleans Bicentennial Commission; and to provide for related matters.

6 Be it enacted by the Legislature of Louisiana:

7 Section 1. Subpart O of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana
8 Revised Statutes of 1950, comprised of R.S. 47:120.38 is hereby enacted to read as follows:

9 **SUBPART O. LOUISIANA BICENTENNIAL COMMISSION AND**

10 **BATTLE OF NEW ORLEANS BICENTENNIAL COMMISSION DONATION**

11 **§120.38. Income tax checkoff; donation for Louisiana Bicentennial Commission**
12 **and Battle of New Orleans Bicentennial Commission**

13 **A. Every individual who files an individual income tax return for the**
14 **current tax year and who is entitled to a refund may designate on his current**
15 **year return that all or any portion of the total amount of the refund to which he**
16 **is entitled shall be donated to the Louisiana Bicentennial Commission, as**
17 **provided for in Chapter 27 of Title 25 of the Louisiana Revised Statutes of 1950,**
18 **R.S. 25:1231, et seq., and Battle of New Orleans Bicentennial Commission, as**
19 **provided for in Chapter 27-A of Title 25, R.S. 25:1238.1, et seq., in lieu of that**
20 **amount being paid to him as a refund, in which case the refund shall be reduced**
21 **by the amount so designated. The designation shall be made at the time of the**
22 **filing of the current year tax return and shall be made on the income tax return**
23 **form as prescribed by the secretary of the Department of Revenue. No donation**
24 **made under the provisions of this Subsection shall be invalid for lack of an**
25 **authentic act.**

1 B.(1) Funds received by the Department of Revenue as provided for in
 2 Subsection B of this Section shall be remitted to Louisiana Historical Legacy
 3 Incorporated, a 501(c)(3) non-profit foundation, registered with the Louisiana
 4 Secretary of State's office, to accept donations to assist with funding the
 5 statutory missions of the Louisiana Bicentennial Commission and the Battle of
 6 New Orleans Bicentennial Commission.

7 (2) The donations remitted to Louisiana Historical Legacy Incorporated
 8 shall be used solely for the purposes provided for in Chapters 27 and 27-A of
 9 Title 25.

10 (3) The annual reports required by R.S. 25:1238.5 and R.S. 25:1235 shall
 11 include an accounting of refund donations received and a detailed explanation
 12 of expenditures, as well as a description of the Louisiana Historical Legacy
 13 Incorporated's activities.

14 Section 2. The provisions of this Act shall be applicable to taxable years beginning
 15 on or after January 1, 2011 and before January 1, 2016.

16 Section 3. This Act shall become effective upon signature by the governor or, if not
 17 signed by the governor, upon expiration of the time for bills to become law without signature
 18 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If
 19 vetoed by the governor and subsequently approved by the legislature, this Act shall become
 20 effective on the day following such approval.

 PRESIDENT OF THE SENATE

 SPEAKER OF THE HOUSE OF REPRESENTATIVES

 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____