ENROLLED

Regular Session, 2011

ACT No. 198

HOUSE BILL NO. 550

BY REPRESENTATIVE JOHNSON AND SENATORS AL ARIO, BROOME, CHABERT, CHEEK, CROWE, DORSEY, GAUTREAUX, GUILLORY, JACKSON, LAFLEUR, LONG, MARTINY, MILLS, MORRELL, MORRISH, MOUNT, MURRAY, NEVERS, RISER, SHAW, THOMPSON, WALSWORTH, AND WILLARD-LEWIS

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

AN ACT

To enact Subpart BB of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:120.95, relative to state individual income tax return checkoffs for certain donations; to provide for a method for individuals to donate a portion of any refund due to them to the Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana for the purpose of granting wishes to children in Louisiana who have life-threatening medical conditions; to provide for the disposition of such donated monies; to establish the Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana Fund as a special escrow fund in the state treasury; to provide for the administration and use of monies in the fund; to authorize the secretary of the Department of Revenue to make certain deposits into the fund; to provide for reporting; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. Subpart BB of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.95, is hereby enacted to read as follows:

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SUBPART BB. LOUISIANA MAKE-A-WISH ACT

§120.95. Income tax checkoff; Louisiana Make-A-Wish Act

A. Every individual who files an individual income tax return for the current tax year and who is entitled to a refund may designate on his current year return that all or any portion of the total amount of the refund to which he is entitled shall be donated to the Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana, hereinafter referred to as the "foundation", in lieu of that amount being paid to him as a refund. In this case the refund shall be reduced by the amount so designated. The designation shall be made at the time of filing the current year tax return and shall be made upon the income tax return form as prescribed by the secretary of the Department of Revenue, hereinafter referred to as the "secretary". No donation made under the provisions of this Part shall be invalid for want of an authentic act.

B. There is hereby established in the state treasury a special escrow fund to be known as the Make-A-Wish Foundation of the Texas Gulf Coast and Louisiana Fund, hereinafter referred to as the "fund". The fund is established to receive deposits of donations made on individual income tax returns for the benefit of the foundation. The fund shall be administered by the state treasurer, who shall every three months, remit the remaining balance of monies in the fund to the foundation. The foundation shall use the monies derived from such donations for the purpose of granting wishes to children within Louisiana who have life-threatening medical conditions.

C. The House Committee on Ways and Means, may, at its discretion, request a report from the foundation relative to its operations. The form and content of the report shall be prescribed by the chairman of the committee, but shall at a minimum contain a detailed explanation of the revenues and expenditures, as well as a description of the organization's activities. The committee may summon any person employed by or associated with the foundation to provide testimony with respect to the report.

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Section 2. The provisions of this Act shall be effective for taxable years beginning on or after January 1, 2011.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____

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