

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.

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 PRESIDENT OF THE SENATE

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 SPEAKER OF THE HOUSE OF REPRESENTATIVES

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 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_