

New law requires that refunds donated be remitted to the Louisiana Historical Legacy Incorporated, a 501(c)(3) non-profit foundation, which accepts donations to assist with funding the statutory missions of the Louisiana Bicentennial Commission and the Battle of New Orleans Bicentennial Commission.

Applicable to taxable years beginning on or after January 1, 2011 and before January 1, 2016.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Adds R.S. 47:120.38)