





1 summon any person employed by or associated with the Honor Guard to provide  
2 testimony with respect to the report.

3 Section 2. The provisions of this Act shall be effective for taxable years beginning  
4 on or after January 1, 2013.

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DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

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Ortego

HB No. 617

**Abstract:** Provides an income tax checkoff for donations to the Louisiana National Guard Honor Guard for Military Funerals for the provision of military honors at the funerals of members of Louisiana's military forces.

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 Louisiana National Guard Honor Guard for Military Funerals (hereinafter Honor Guard).

Proposed law establishes the Honor Guard for Military Funerals Fund (hereinafter fund) as a special escrow fund in the state treasury, which is established to receive deposits related to donations made on tax returns for the benefit of the Honor Guard, and shall be administered by the treasurer. The treasurer shall remit the balance of monies in the fund every 3 months to the Dept. of the Military Affairs (hereinafter "department") for purposes of the Honor Guard.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from the department relative to the Honor Guard's 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 Honor Guard's activities.

Effective for taxable years beginning on or after Jan. 1, 2013.

(Adds R.S. 47:120.181)