
DIGEST

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Stuart Bishop

HB No. 162

Abstract: Provides for an individual income tax checkoff for donations to The Louisiana Youth Leadership Seminar Corporation, also known as Hugh O'Brian Youth Leadership.

Proposed law provides for an income tax checkoff under which an individual can donate all or a portion of his state income tax refund to The Louisiana Youth Leadership Seminar Corporation, also known as Hugh O'Brian Youth Leadership in lieu of that amount being paid as a refund.

Proposed law requires donated monies to be administered by the secretary of the Dept. of Revenue and to be quarterly disbursed to the organization.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from The Louisiana Youth Leadership Seminar Corporation 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.

Effective for taxable years beginning on or after Jan. 1, 2015.

(Adds R.S. 47:120.231)