Regular Session, 2014

HOUSE BILL NO. 194

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BY REPRESENTATIVE ROBIDEAUX

2 To enact Subpart PP 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. 47:120.231, relative to state individual 4 income tax return checkoffs for certain donations; to provide for a method for 5 individuals to donate all or a portion of any refund due to them to Louisiana State 6 Troopers Charities, Inc.; to provide for the administration and disbursement of 7 donated monies; to provide for reporting; to provide for an effective date; and to 8 provide for related matters. 9 Be it enacted by the Legislature of Louisiana: 10 Section 1. Subpart PP of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana 11 Revised Statutes of 1950, comprised of R.S. 47:120.231, is hereby enacted to read as 12 follows: 13 SUBPART PP. LOUISIANA STATE TROOPERS CHARITIES, INC., DONATION 14 §120.231. Income tax checkoff; donation for Louisiana State Troopers Charities, 15 Inc. 16 A. Every individual who files an individual income tax return for the current 17 tax year and who is entitled to a refund may designate on his current year return that 18 all or any portion of the total amount of the refund to which he is entitled shall be 19 donated to Louisiana State Troopers Charities, Inc., in lieu of that amount being paid 20 to him as a refund. In this case the refund shall be reduced by the amount so 21 designated. The designation shall be made at the time of filing the current year tax 22 return and shall be made upon the income tax return form as prescribed by the 23 secretary of the Department of Revenue. Donated monies shall be administered by 24 the secretary and distributed to Louisiana State Troopers Charities, Inc., in

AN ACT

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CODING: Words in struck through type are deletions from existing law; words underscored are additions.

1 accordance with the provisions of R.S. 47:120.37. No donation made under the 2 provisions of this Subpart shall be invalid for want of an authentic act. 3 B. The House Committee on Ways and Means may, at its discretion, request 4 a report from Louisiana State Troopers Charities, Inc., relative to its operations. The 5 form and content of the report shall be prescribed by the chairman of the committee, 6 but shall at a minimum contain a detailed explanation of the revenues and 7 expenditures, as well as a description of the organization's activities. The committee 8 may summon any person employed by or associated with Louisiana State Troopers 9 Charities, Inc., to provide testimony with respect to the report. 10 Section 2. The provisions of this Act shall be effective for taxable years beginning 11 on or after January 1, 2015. SPEAKER OF THE HOUSE OF REPRESENTATIVES PRESIDENT OF THE SENATE GOVERNOR OF THE STATE OF LOUISIANA

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APPROVED: _____