

2015 Regular Session

HOUSE BILL NO. 91

BY REPRESENTATIVE SEABAUGH

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/INCOME TAX: Creates an individual income tax checkoff for The American Rose Society

1 AN ACT

2 To enact Subpart VV of Part 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of
3 1950, to be comprised of R.S. 47:120.291, relative to state individual income tax
4 return checkoffs for certain donations; to provide for a method for individuals to
5 donate all or a portion of any refund due to them to The American Rose Society; to
6 provide for the administration and disbursement of donated monies; to provide for
7 reporting; to provide for an effective date; and to provide for related matters.

8 Be it enacted by the Legislature of Louisiana:

9 Section 1. Subpart VV of Part 1 of Subtitle II of Title 47 of the Louisiana Revised
10 Statutes of 1950, to be comprised of R.S. 47:120.291 is hereby enacted to read as follows:

11 SUBPART VV. THE AMERICAN ROSE SOCIETY DONATION

12 §120.291. Income tax checkoff; donation to The American Rose Society

13 A. Every individual who files an individual income tax return for the current
14 tax year and who is entitled to a refund may designate on his current year return that
15 all or any portion of the total amount of the refund to which he is entitled shall be
16 donated to The American Rose Society, in lieu of that amount being paid to him as
17 a refund. In this case, the refund shall be reduced by the amount so designated. The
18 designation shall be made at the time of filing the current year return and shall be
19 made upon the income tax return form as prescribed by the secretary of the
20 Department of Revenue. Donated monies shall be administered by the secretary and

1 distributed to The American Rose Society in accordance with the provisions of R.S.
2 47:120.37. No donation made under the provisions of this Subpart shall be invalid
3 for want of an authentic act.

4 B. The House Committee on Ways and Means may, at its discretion, request
5 a report from The American Rose Society, relative to its operations. The form and
6 content of the report shall be prescribed by the chairman of the committee, but shall
7 at a minimum contain a detailed explanation of the revenues and expenditures, as
8 well as a description of the organization's activities. The committee may summon
9 any person employed by or associated with The American Rose Society to provide
10 testimony with respect to the report.

11 Section 2. The provisions of this Act shall be effective for taxable years beginning
12 on or after January 1, 2016.

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)]

HB 91 Original

2015 Regular Session

Seabaugh

Abstract: Provides for an individual income tax checkoff for donations to The American Rose Society.

Proposed law provides for an income tax checkoff under which an individual can donate all or any portion of his state income tax refund to The American Rose Society in lieu of that amount being paid as a refund.

Present law requires donated monies to be administered by the secretary of the Dept. of Revenue and to be quarterly distributed to The American Rose Society.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from The American Rose Society, 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, 2016.

(Adds R.S. 47:120.291)