

**HOUSE SUMMARY OF SENATE AMENDMENTS****HB 274****2015 Regular Session****Foil**

TAX/INCOME TAX: Creates an individual income tax checkoff for the U.S.S. KIDD

**Synopsis of Senate Amendments**

1. Clarifies the U.S.S. KIDD is under the control of the La. Naval War Memorial Commission.
2. Adds an income tax checkoff for The Emerge Center, Inc. for an individual to donate all or a portion of his state income tax refund in lieu of that amount being paid as a refund.
3. Provides for distribution of the funds donated to The Emerge Center, Inc. through income tax checkoff and authorizes the House Committee on Ways and Means to request reports from The Emerge Center, Inc. relative to its operations.

**Digest of Bill as Finally Passed by Senate**

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 La. Naval War Memorial Commission, exercising authority and control over the U.S.S. KIDD, in lieu of that amount being paid as a refund.

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 Emerge Center, Inc. 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 La. Naval War Memorial Commission and The Emerge Center, Inc., respectively.

Proposed law authorizes the House Committee on Ways and Means, at its discretion, to request reports from the La. Naval War Memorial Commission and The Emerge Center, Inc. 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 and 120.292)