

ACT No. 31

Regular Session, 2014

HOUSE BILL NO. 162

BY REPRESENTATIVE STUART BISHOP AND SENATOR WALSWORTH

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AN ACT

To enact Subpart PP of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to be comprised of R.S. 47:120.231, relative to state individual income tax return checkoffs for certain donations; to provide for a method for individuals to donate all or a portion of any refund due to them to The Louisiana Youth Leadership Seminar Corporation; to provide for the administration and disbursement of donated monies; to provide for reporting; to provide for an effective date; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. Subpart PP of Part 1 of Chapter 1 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.231, is hereby enacted to read as follows:

SUBPART PP. THE LOUISIANA YOUTH LEADERSHIP SEMINAR CORPORATION DONATION

§120.231. Income tax checkoff; donation for The Louisiana Youth Leadership Seminar Corporation, also known as Hugh O'Brian Youth Leadership

A. Every individual who files an individual income tax return for the current tax year and who is entitled to a refund may designate on his current year return that all or any portion of the total amount of the refund to which he is entitled shall be donated to The Louisiana Youth Leadership Seminar Corporation, also known as Hugh O'Brian Youth Leadership, in lieu of that amount being paid to him as a refund. In this case the refund shall be reduced by the amount so designated. The designation shall be made at the time of filing the current year tax return and shall be made upon the income tax return form as prescribed by the secretary of the

1 Department of Revenue. Donated monies shall be administered by the secretary and
 2 distributed to The Louisiana Youth Leadership Seminar Corporation, in accordance
 3 with the provisions of R.S. 47:120.37. No donation made under the provisions of
 4 this Subpart shall be invalid for want of an authentic act.

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

13 Section 2. The provisions of this Act shall be effective for taxable years beginning
 14 on or after January 1, 2015.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____