

ACT No. 186

HOUSE BILL NO. 300

BY REPRESENTATIVES LEGER, BARROW, WESLEY BISHOP, BROADWATER, BURFORD, HAZEL, HOFFMANN, JOHNSON, LAMBERT, LORUSSO, RITCHIE, ROBIDEAUX, THIBAUT, PATRICK WILLIAMS, AND WILLMOTT AND SENATORS BROOME, DORSEY-COLOMB, ERDEY, KOSTELKA, MORRELL, AND GARY SMITH

1 AN ACT

2 To enact Subpart DD of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana
3 Revised Statutes of 1950, to be comprised of R.S. 47:120.106 and Subpart EE of Part
4 I of Chapter I of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, to
5 be comprised of R.S. 47:120.107, relative to state individual income tax return
6 checkoffs for certain donations; to provide for a method for individuals to donate all
7 or a portion of any refund due to them to the American Red Cross; to provide for a
8 method for individuals to donate all or a portion of any refund due to the New
9 Opportunities Waiver Fund; to provide for the administration and disbursement of
10 donated monies; to provide for reporting; to provide for an effective date; and to
11 provide for related matters.

12 Be it enacted by the Legislature of Louisiana:

13 Section 1. Subpart DD of Part I of Chapter 1 of Subtitle II of Title 47 of the
14 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.106 and Subpart EE of Part
15 I of Chapter I of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised
16 of R.S. 47:120.107 are hereby enacted to read as follows:

17 SUBPART DD. RED CROSS CHECKOFF DONATION

18 §120.106. Income tax checkoff; donation for American Red Cross

19 A. Every individual who files an individual income tax return for the current
20 tax year and who is entitled to a refund may designate on his current year return that
21 all or any portion of the total amount of the refund to which he is entitled shall be
22 donated to the American Red Cross in lieu of that amount being paid to him as a

1 refund. In this case the refund shall be reduced by the amount so designated. The
 2 designation shall be made at the time of filing the current year tax return and shall
 3 be made upon the income tax return form as prescribed by the secretary of the
 4 Department of Revenue. Donated monies shall be administered by the secretary and
 5 distributed to the American Red Cross in accordance with the provisions of R.S.
 6 47:120.37. No donation made under the provisions of this Subpart shall be invalid
 7 for want of an authentic act.

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

15 SUBPART EE. NEW OPPORTUNITIES WAIVER FUND CHECKOFF DONATION

16 §120.107. Income tax checkoff; donation for New Opportunities Waiver Fund

17 A. Every individual who files an individual income tax return for the current
 18 tax year and who is entitled to a refund may designate on his current year return that
 19 all or any portion of the total amount of the refund to which he is entitled shall be
 20 donated to the New Opportunities Waiver Fund, created pursuant to R.S. 39:100.61,
 21 in lieu of that amount being paid to him as a refund. In this case the refund shall be
 22 reduced by the amount so designated. The designation shall be made at the time of
 23 filing the current year tax return and shall be made upon the income tax return form
 24 as prescribed by the secretary of the Department of Revenue. Donated monies shall
 25 be administered by the secretary and distributed to the New Opportunities Waiver
 26 Fund in accordance with the provisions of R.S. 47:120.37. No donation made under
 27 the provisions of this Subpart shall be invalid for want of an authentic act.

28 B. The House Committee on Ways and Means, may, at its discretion, request
 29 a report from the Department of Health and Hospitals relative to the New
 30 Opportunities Waivers or the New Opportunities Waiver Fund. The form and

1 content of the report shall be prescribed by the chairman of the committee, but shall
 2 at a minimum contain a detailed explanation of the revenues and expenditures, as
 3 well as a description of the department's activities. The committee may summon any
 4 person employed by or associated with the Department of Health and Hospitals to
 5 provide testimony with respect to the report.

6 Section 2. The provisions of this Act shall be effective for taxable years beginning
 7 on or after January 1, 2012.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____