

Regular Session, 2012
HOUSE BILL NO. 650

ACT No. 132

BY REPRESENTATIVES PATRICK WILLIAMS AND FOIL

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. 47:120.105, relative to state
4 individual income tax return checkoffs for certain donations; to provide for a method
5 for individuals to donate a portion of any refund due them to the Odyssey Foundation
6 for the Arts, LLC for purposes of the Center of Excellence for Autism Spectrum
7 Disorder; to authorize the secretary of the Department of Revenue to administer and
8 disburse donated monies; to provide for an effective date; and to provide for related
9 matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. Subpart DD of Part I of Chapter 1 of Subtitle II of Title 47 of the
12 Louisiana Revised Statutes of 1950, comprised of R.S. 47:120.105, is hereby enacted to read
13 as follows:

14 SUBPART DD. CENTER OF EXCELLENCE FOR AUTISM SPECTRUM
15 DISORDER DONATION

16 §120.105. Income tax checkoff; Center of Excellence for Autism Spectrum Disorder
17 Every individual who files an individual income tax return for the current tax
18 year and who is entitled to a refund may designate on his current year return that all
19 or any portion of the total amount of the refund to which he is entitled shall be
20 donated to Odyssey Foundation for the Arts, LLC for the Center of Excellence for
21 Autism Spectrum Disorder, in lieu of that amount being paid to him as a refund. In
22 this case the refund shall be reduced by the amount so designated. For purposes of
23 listing this donation option on the tax return, the donation authorized by this Section
24 shall be referred to as the "Center of Excellence for Autism Spectrum Disorder".

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

1 The designation shall be made at the time of filing the current year tax return and
 2 shall be made upon the income tax return form as prescribed by the secretary of the
 3 Department of Revenue. Donated monies shall be administered by the secretary and
 4 disbursed to the Odyssey Foundation for the Arts, LLC for purposes of the Center
 5 of Excellence for Autism Spectrum Disorder in accordance with the provisions of
 6 R.S. 47:120.37. No donation made under the provisions of this Subpart shall be
 7 invalid for want of an authentic act.

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

 SPEAKER OF THE HOUSE OF REPRESENTATIVES

 PRESIDENT OF THE SENATE

 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____