

SENATE BILL NO. 215

BY SENATOR MILLS

1 AN ACT

2 To enact Subpart E of Part II of Chapter 3 of Title 46 of the Louisiana Revised Statutes of  
3 1950, to be comprised of R.S. 46:290.1, and Subpart P of Part I of Chapter 1 of  
4 Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S.  
5 47:120.39, relative to fraud and abuse detection and prevention with regard to the  
6 Supplemental Nutrition Assistance Program; to create and provide for donations to  
7 the SNAP Fraud and Abuse Detection and Prevention Fund; to provide for  
8 investment and appropriation of monies in the fund; to provide relative to donation  
9 of tax refunds; and to provide for related matters.

10 Be it enacted by the Legislature of Louisiana:

11 Section 1. Subpart E of Part II of Chapter 3 of Title 46 of the Louisiana Revised  
12 Statutes of 1950, comprised of R.S. 46:290.1, is hereby enacted to read as follows:

13 **SUBPART E. SNAP FRAUD AND ABUSE DETECTION AND PREVENTION**

14 **§290.1. SNAP Fraud and Abuse Detection and Prevention Fund**

15 **A. The SNAP Fraud and Abuse Detection and Prevention Fund,**  
16 **hereafter referred to as the "fund", is hereby created in the state treasury as a**  
17 **special fund. The monies in the fund shall be invested by the state treasurer in**  
18 **the same manner as monies in the state general fund and interest earned on the**  
19 **investment of monies in the fund shall be credited to the fund. All unexpended**  
20 **and unencumbered monies in the fund at the end of each fiscal year shall**  
21 **remain in the fund.**

22 **B. After compliance with the requirements of Article VII, Section 9(B)**  
23 **of the Constitution of Louisiana relative to the Bond Security and Redemption**  
24 **Fund, and prior to monies being placed in the state general fund, all monies**  
25 **received pursuant to the provisions of R.S. 47:120.39 shall be deposited into the**  
26 **fund.**

27 **C. The monies in the fund shall not be used to replace, displace, or**

1 supplant state general funds appropriated for the daily operation of the  
2 Department of Children and Family Services and may be appropriated by the  
3 legislature only to enhance fraud and abuse detection and prevention activities  
4 related to the Supplemental Nutrition Assistance Program.

5 Section 2. Subpart P of Part I of Chapter 1 of Subtitle II of Title 47 of the Louisiana  
6 Revised Statutes of 1950, comprised of R.S. 47:120.39, is hereby enacted to read as follows:

7 **SUBPART P. SNAP FRAUD AND ABUSE DETECTION AND PREVENTION**

8 **FUND CHECKOFF DONATIONS**

9 **§120.39. Donation of individual income tax refunds and other contributions to**  
10 **the SNAP Fraud and Abuse Detection and Prevention Fund**

11 **A.(1) For tax years beginning on and after January 1, 2013, every**  
12 **individual that files an individual income tax return is authorized to do any of**  
13 **the following:**

14 **(a) Designate on the return for such tax all or a portion of the total**  
15 **amount of the refund to which such taxpayer is entitled for that tax year as a**  
16 **donation to the SNAP Fraud and Abuse Detection and Prevention Fund**  
17 **provided for in R.S. 46:290.1 in lieu of that amount being paid to the taxpayer**  
18 **as a refund, in which case the refund shall be reduced by the amount so**  
19 **designated.**

20 **(b) Whether or not the taxpayer is entitled to a refund, a taxpayer may**  
21 **make an additional donation to the SNAP Fraud and Abuse Detection and**  
22 **Prevention Fund provided for in R.S. 46:290.1 by paying the amount of such**  
23 **donation in addition to any tax or refund due for the year and designating the**  
24 **donation on the return for such tax.**

25 **(2)(a) The designation and a payment for an additional amount shall be**  
26 **made at the time of the filing of the return and upon the return form in the**  
27 **manner provided by the secretary of the Department of Revenue.**

28 **(b) No donation made under the provisions of this Section shall be**  
29 **invalid for lack of an authentic act.**

30 **B. Upon receipt of any taxpayer's return upon which the designation of**

1           a refund donation or the payment of an additional donation has been made, the  
 2           secretary shall, after having deducted the refund donation from the amount of  
 3           any refund due, remit any such donation to the state treasurer for deposit  
 4           directly into the SNAP Fraud and Abuse Detection and Prevention Fund  
 5           provided for in R.S. 46:290.1. Donated monies shall be administered by the  
 6           secretary of the Department of Revenue and distributed to the SNAP Fraud and  
 7           Abuse Detection and Prevention Fund in accordance with the provisions of R.S.  
 8           47:120.37.

9           C. Donations made under the provisions of this Section shall not be  
 10          considered part of the taxes collected and administered under Chapter 1 of  
 11          Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, as amended,  
 12          and are not subject to enforcement or collection under the administrative  
 13          provisions of Chapter 18 of Subtitle II of Title 47 of the Louisiana Revised  
 14          Statutes of 1950, as amended.

15          Section 3. The secretary of the Department of Revenue shall ensure that the check  
 16          off boxes for donations authorized by this Act are placed on tax returns in a prominent place.

17          Section 4. This Act shall become effective upon signature by the governor or, if not  
 18          signed by the governor, upon expiration of the time for bills to become law without signature  
 19          by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 20          vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 21          effective on the day following such approval.

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 PRESIDENT OF THE SENATE

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 SPEAKER OF THE HOUSE OF REPRESENTATIVES

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 GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_