

2019 Regular Session

SENATE BILL NO. 217

BY SENATOR WALSWORTH

SEIZURES/SALES. Exempts the refundable portion of the child tax credit from seizure.  
(gov sig)

1 AN ACT

2 To amend and reenact R.S. 13:3881(A)(6), relative to general exemptions from seizure; to  
3 provide that the refundable portion of the child tax credit of a debtor shall be exempt  
4 from seizure; to provide for exceptions; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 13:3881(A)(6) is hereby amended and reenacted to read as follows:

7 §3881. General exemptions from seizure

8 A. The following income or property of a debtor is exempt from seizure  
9 under any writ, mandate, or process whatsoever, except as otherwise herein  
10 provided:

11 \* \* \*

12 (6) Federal earned income tax credit **and the refundable portion of the**  
13 **child tax credit**, except for seizure by the Department of Revenue or arrears in child  
14 support payments.

15 \* \* \*

16 Section 2. This Act shall become effective upon signature by the governor or, if not  
17 signed by the governor, upon expiration of the time for bills to become law without signature

