

---

 DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

---

SB 37 Engrossed

2019 Regular Session

Peacock

Present law authorizes municipalities and parishes to refer unpaid debt to the Department of Revenue for offset against individual income tax refunds.

Proposed law authorizes all units of local government, including school boards and special districts, to refer unpaid debt to the Department of Revenue for offset against individual income tax refunds.

Present law defines debt as any legally collectible, liquidated sum due and owing an agency that is in excess of \$25.

Present law provides for a priority ranking of refund offset claims.

Proposed law retains present law priority for municipalities and parishes and adds all other local government units authorized to perform governmental functions, including a school board or special district to this priority level.

Present law requires state agencies to refer certain delinquent debts to the Office of Debt Recovery for collection.

Proposed law retains present law for state agencies and authorizes all units of local government to refer final delinquent debts to the Office of Debt Recovery for collection.

Present law defines debt as any legally collectible, liquidated sum due and owing an agency and provides for exceptions.

Effective August 1, 2019.

(Amends R.S. 47:299.2(1)(d), 299.11(9), and 1676(B)(3); adds R.S. 47:1676(B)(1.1))

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs to the original bill

1. Adds exceptions to debt collection programs for unpaid school meals.
2. Makes technical changes.

Summary of Amendments Adopted by House

The Committee Amendments Proposed by House Committee on Ways and Means to the engrossed bill:

1. Remove amounts due from unpaid public elementary or secondary school meal balances from the definition of debt that may be referred to the Office of Debt Recovery.
2. Make technical amendments.