The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Leonore Heavey.

DIGEST

SB 37 Original | 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 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 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 permits, but does not require, all units of local government to refer final delinquent debts to the Office of Debt Recovery for collection.

Effective August 1, 2019.

(Amends R.S. 47:299.2(1)(d), 299.11(9), and 1676(B)(1) as amended by Acts 2017, No. 260 §2 as amended by Acts 2018 Nos. 137 §1 and 668 §4)