

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

1 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 2 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 3 effective on the day following such approval.

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The original instrument and the following digest, which constitutes no part of the legislative instrument, were prepared by Xavier I. Alexander.

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DIGEST

SB 217 Engrossed

2019 Regular Session

Walsworth

Present law relative to seizure of property provides general exemptions from seizure under any writ, mandate, or process for specified income or property by a debtor.

Present law includes in such specified income or property the federal earned income tax credit of the debtor, except for seizure by the Dept. of Revenue or arrears in child support payments.

Proposed law retains present law and adds to such specified income or property the refundable portion of the child tax credit of the debtor.

Effective upon signature of the governor or lapse of time for gubernatorial action.

(Amends R.S. 13:3881(A)(6))