RÉSUMÉ DIGEST

ACT 197 (SB 217)

2019 Regular Session

Walsworth

<u>Prior law</u>, relative to seizure of property, provided general exemptions from seizure under any writ, mandate, or process for specified income or property by a debtor.

<u>Prior law</u> included 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.

<u>New law</u> retains <u>prior law</u> 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 (June 11, 2019).

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