

BY REPRESENTATIVE BARROW

To amend and reenact Act No. 818 of the 2012 Regular Session of the Legislature, relative to the payment of refunds by the Department of Revenue for overpayments of tax; to provide with respect to the activation of debit cards; to provide for effectiveness; and to provide for related matters.

Section 1. Act No. 818 of the 2012 Regular Session of the Legislature is hereby amended and reenacted to read as follows:

§1621. Refunds of overpayments authorized

\* \* \*

D.(1) Such refunds shall be made out of any current collections of the particular tax which was overpaid. The secretary may make payment of refunds by means of a debit card at the option of the taxpayer. However, the paper form for an individual income tax return shall include provisions whereby the taxpayer may choose to receive a refund of an overpayment by check, debit card, direct deposit, or any other format by which the department may pay a refund. A refund for a taxpayer who filed a paper tax return shall be made in accordance with the manner chosen by the taxpayer on the tax return. If the tax return does not reflect the selection of a specific manner of payment by the taxpayer, any refund due shall be paid in the manner chosen by the secretary. If a taxpayer chooses to receive a refund of an overpayment by debit card, the Department of Revenue shall allow the taxpayer no less than twelve months to activate the debit card.

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1                   ~~Section 2. The provisions of this Act shall be effective for taxable years~~  
 2                   ~~2013, 2014, and 2015.~~

3                   Section 2. The provisions of this Act shall be effective for all taxable years  
 4 beginning on or after January 1, 2014.

5                   Section 3. This Act shall become effective upon signature by the governor or, if not  
 6 signed by the governor, upon expiration of the time for bills to become law without signature  
 7 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
 8 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
 9 effective on the day following such approval.

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SPEAKER OF THE HOUSE OF REPRESENTATIVES

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PRESIDENT OF THE SENATE

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GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_