

(KEYWORD, SUMMARY, AND DIGEST as amended by Senate committee amendments)

**REVENUE DEPARTMENT. Authorizes the Dept. of Revenue to make payment of tax refunds by means of a debit card at the option of the taxpayer and prohibits the use of the debit cards in gaming establishments.**

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DIGEST

Present law authorizes the secretary of the Dept. of Revenue to pay refunds for overpayments of tax. Refund payments are made from the current collections of taxes imposed by present law.

Proposed law retains present law and requires the paper form of the individual income tax return to provide the following options for receipt of a refund: check, debit card, direct deposit, or any other format by which the department may pay a refund. A taxpayer who files a paper tax return may select the payment method for his refund. If a tax return does not reflect the selection of a specific method of payment by the taxpayer, the refund shall be paid in a manner determined by the secretary of the department.

Proposed law authorizes the payment of tax refunds by use of a debit card.

Makes provisions of the Act effective for taxable years 2013, 2014, and 2015.

(Amends R.S. 47:1621(D)(1))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Deleted provisions regarding the use of refund monies at gaming establishments.
2. Added requirement for the paper tax form to have options for the taxpayer to choose the form of payment of his refund.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Finance to the engrossed bill

1. Provides that the provisions of the Act shall be effective for taxable years 2013, 2014, and 2015.