## Regular Session, 2012

#### HOUSE BILL NO. 1092

### BY REPRESENTATIVE FANNIN

1	AN ACT
2	To amend and reenact R.S. 47:1621(D)(1), relative to the payment of tax refunds; to
3	authorize the payment of refunds for overpayments by means of a debit card under
4	certain circumstances; and to provide for related matters.
5	Be it enacted by the Legislature of Louisiana:
6	Section 1. R.S. 47:1621(D)(1) is hereby amended and reenacted to read as follows:
7	§1621. Refunds of overpayments authorized
8	* * *
9	D.(1) Such refunds shall be made out of any current collections of the
10	particular tax which was overpaid. The secretary may make payment of refunds by
11	means of a debit card at the option of the taxpayer. However, the paper form for an
12	individual income tax return shall include provisions whereby the taxpayer may
13	choose to receive a refund of an overpayment by check, debit card, direct deposit,
14	or any other format by which the department may pay a refund. A refund for a
15	taxpayer who filed a paper tax return shall be made in accordance with the manner
16	chosen by the taxpayer on the tax return. If the tax return does not reflect the
17	selection of a specific manner of payment by the taxpayer, any refund due shall be
18	paid in the manner chosen by the secretary.
19	* * *

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CODING: Words in struck through type are deletions from existing law; words <u>underscored</u> are additions.

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

# SPEAKER OF THE HOUSE OF REPRESENTATIVES

## PRESIDENT OF THE SENATE

## GOVERNOR OF THE STATE OF LOUISIANA

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