

Existing law requires the paper form of the individual income tax return to include payment options for refunds of overpayments of tax by check, debit card, direct deposit, or other format by which the Dept. of Revenue may pay a refund.

Prior law made existing law applicable to tax years 2013, 2014, and 2015. New law deletes prior law.

New law provides that if a taxpayer chooses to receive a refund by debit card, the department shall allow the taxpayer no less than 12 months to activate the debit card.

Applicable for taxable years beginning on and after Jan. 1, 2014.

Effective upon signature of governor (June 9, 2014).

(Amends Act No. 818 of 2012 R.S.)