

2016 Regular Session

HOUSE BILL NO. 588

BY REPRESENTATIVE ROBERT JOHNSON

REVENUE/TAXATION DEPT: Changes the fee charged to the Department of Children and Family Services for each tax offset claim

1 AN ACT

2 To amend and reenact R.S. 47:299.5, relative to fees for offset claims; to provide for the fee
3 for each offset claim charged to the Department of Children and Family Services;
4 and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:299.5 is hereby amended and reenacted to read as follows:

7 §299.5. Procedure for making offset claims

8 A. Any agency making an offset claim to the secretary shall make the claim
9 in writing to the office of the secretary and shall include with regard to each claim
10 information required by promulgated rule and regulation of the secretary as provided
11 for in this Part. Such writing shall also include a certification by the agency that the
12 debts for which claims of offset are made are legally collectible, liquidated sums due
13 and owing the agency or due and owing a person and collectible by the agency.

14 ~~The~~ B.(1) Except as provided in Paragraph (2) of this Subsection, the
15 agency shall pay to the secretary a fee of twenty-five dollars for each offset claim.

16 (2) The Department of Children and Family Services shall pay to the
17 secretary a fee of four dollars for each offset claim.

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

HB 588 Original

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Abstract: Provides for a change to the fee charged to the Department of Children and Family Services for each tax offset claim.

Present law provides a system to allow state agencies to make a claim of offset to the Department of Revenue against any tax refund amounts due to an individual for debts owed to the agency by the individual.

Present law further authorizes the Department of Revenue to collect a \$25 fee from an agency for each offset claim.

Proposed law excepts the Department of Children and Family Services from the \$25 fee and instead requires a \$4 fee for each offset claim.

(Amends R.S. 47:299.5)