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## DIGEST

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### CONFERENCE COMMITTEE REPORT DIGEST

**HB 210**

**2020 Regular Session**

**Mike Johnson**

#### **Keyword and oneliner of the instrument as it left the House**

CHILDREN/SUPPORT: Provides for a child support obligor's right to claim children for tax purposes and provides for the schedule of basic child support obligations

#### **Report adopts Senate amendments to:**

1. Make technical changes to the bill title.

#### **Report rejects Senate amendments which would have:**

1. Add an exemption to the prohibition against the non-domiciliary parent claiming a dependent if he owes arrears and the judge finds that the domiciliary party shall not file a tax return for the tax year in question.

#### **Report amends the bill to:**

1. Add an exemption to the prohibition against the non-domiciliary parent claiming a dependent if he owes arrears and the court finds that the domiciliary party did not or does not intend to file a tax return for the tax year in question.

#### **Digest of the bill as proposed by the Conference Committee**

Present law provides that amounts set forth in the child support guideline schedule presume that the custodial or domiciliary party has the right to claim the federal and state tax dependency deductions and any earned income credit. Proposed law instead establishes a presumption that the party has the right to claim the child as a dependent.

Present law provides that the child support order shall specify the years in which the party is entitled to claim a child as a dependent and require the domiciliary party to timely execute all forms required by the IRS authorizing a non-domiciliary party to claim the child as a dependent.

Proposed law retains present law and further requires that, for child support orders rendered or

modified on or after Jan. 1, 2021, the order prohibits the non-domiciliary parent from claiming a dependent for any given tax year if he owes arrears for that dependent.

Proposed law provides an exception to proposed law that the non-domiciliary party shall be entitled to claim the child as a dependent if the court finds the domiciliary party is unemployed and did not or does not intend to file a tax return for the tax year in question, the obligor owes arrears, and the obligor's anticipated tax refund may be used to reduce the arrears.

Present law provides a child support guideline schedule based on economic estimates of child-rearing expenditures as a portion of household consumption.

Proposed law retains present law but incorporates the most recent economic estimates of child-rearing expenditures as a portion of household consumption.

Present law provides monthly basic child support obligations for combined adjusted monthly gross incomes beginning with \$0 - \$900 as the minimum adjusted monthly gross income.

Proposed law amends the monthly basic child support obligations and utilizes \$0 - \$950 as the minimum adjusted monthly gross income.

Present law provides a ceiling of \$40,000 for combined adjusted monthly gross income when calculating the basic child support obligation. Proposed law retains present law.

Effective Jan. 1, 2021.