

2022 Regular Session

HOUSE BILL NO. 972

BY REPRESENTATIVES PHELPS, EMERSON, GADBERRY, MARCELLE, AND SCHAMERHORN

FEES/LICENSES/PERMITS: Establishes an amnesty program for fines, fees, and assessments imposed by state agencies

1 AN ACT

2 To enact R.S. 47:1676.1, relative to debt recovery; to provide for an amnesty program for
3 certain debts owed to the state; to provide for the requirements of the program; to
4 provide for administration of the program; to provide relative to the office of debt
5 recovery; to provide relative to the powers, duties, functions, and responsibilities of
6 the Department of Revenue; and to provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1676.1 is hereby enacted to read as follows:

9 §1676.1. State debt recovery amnesty program; state fines, fees, and assessments

10 A.(1)(a) The Department of Revenue shall develop and implement a state
11 debt recovery amnesty program in accordance with the provisions of this Section.

12 (b) The program shall provide for the waiver of interest, collection costs,
13 including collection fees imposed pursuant to R.S. 47:1676, and penalties owed to
14 the state on delinquent debts that originated from a fine, fee, or assessment imposed
15 by a state agency and that were referred to the office of debt recovery for collection.

16 (c) Interest, collection costs, including collection fees imposed pursuant to
17 R.S. 47:1676, and penalties shall be waived for each individual who applies for
18 amnesty during the amnesty period that the program is effective on a form prescribed

1 by the secretary of the department and who pays all of the original fine, fee, or
2 assessment.

3 (2)(a) The amnesty period during which the program is effective begins on
4 October 1, 2022, and continues through December 31, 2022.

5 (b) The department shall publicize the program in order to maximize the
6 public awareness of and participation in the program.

7 B. The secretary of the Department of Revenue shall promulgate rules in
8 accordance with the emergency rulemaking authority provided in R.S. 49:953.1 as
9 are necessary to implement the provisions of this Section. For purposes of qualifying
10 as an emergency under the provisions of R.S. 49:953.1, necessity of promulgating
11 the rules shall be deemed to meet the definition of imminent peril to the public
12 health, safety, or welfare. The rules shall include without limitation the forms
13 required to apply for amnesty.

14 C. Terms used in this Section shall have the meanings provided in R.S.
15 47:1676 unless a different meaning is clearly required by the context.

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 972 Original

2022 Regular Session

Phelps

Abstract: Establishes an amnesty program for fines, fees, and assessments imposed by state agencies.

Present law (R.S. 47:1676) establishes the office of debt recovery within the Dept. of Revenue (DOR) for the purpose of collecting taxes payable to DOR and to collect certain delinquent debts on behalf of other state agencies. Present law requires agencies that do not have a collection contract with the attorney general's office for the collection of delinquent debts to refer all delinquent debts to the office of debt recovery for collection.

Present law defines "debt" as any legally collectible liquidated sum due and owing an agency, or due and owing a person and collectible by any agency, or a judgment, order of the court, or bond forfeiture that is properly certified by the clerk and that orders the payment of a fine or other court-ordered penalty. Provides that the legally collectible and liquidated sum due includes principal and accruing interest, fees, and penalties, if appropriate. Provides specific exceptions. Defines "delinquent debt" as a final debt that is 60 days or more past due.

Present law authorizes the office to charge the debtor a fee not to exceed 25% of the total delinquent debt liability which becomes final.

Proposed law retains present law.

Proposed law requires DOR to develop and implement a debt recovery amnesty program. Requires the program to provide for the waiver of interest, collection costs, including collection fees imposed pursuant to present law (R.S. 47:1676), and penalties owed to the state on delinquent debts that originated from a fine, fee, or assessment imposed by a state agency and that were referred to the office of debt recovery for collection. Provides that interest, collection costs, including collection fees imposed pursuant to present law (R.S. 47:1676), and penalties shall be waived for each individual who applies for amnesty during the period that the program is effective on a form prescribed by the secretary of the department and who pays all of the original fine, fee, or assessment.

Proposed law provides that the amnesty period during which the program is effective begins on Oct. 1, 2022, and continues through Dec. 31, 2022. Requires the department to publicize the program in order to maximize the public awareness of and participation in the program.

Requires the secretary of DOR to promulgate rules in accordance with the emergency rulemaking authority provided in present law (R.S. 49:953.1) as are necessary to implement the provisions of proposed law. Requires the rules to include forms required to apply for amnesty.

Proposed law provides that terms used in proposed law shall have the meanings provided in present law (R.S. 47:1676) relative to the office of debt recovery unless a different meaning is clearly required by the context.

(Adds R.S. 47:1676.1)