

2023 Regular Session

HOUSE BILL NO. 447

BY REPRESENTATIVE PIERRE

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

REVENUE DEPARTMENT: Requires agency referrals of delinquent debt to the office of debt recovery for collection to include certain information

1 AN ACT

2 To amend and reenact R.S. 47:1676(C)(2)(a), relative to the office of debt recovery; to  
3 provide with respect to the collection of certain delinquent debt; to require agency  
4 referrals of delinquent debt to the office of debt recovery to include certain  
5 information; to provide for requirements; to provide for an effective date; and to  
6 provide for related matters.

7 Be it enacted by the Legislature of Louisiana:

8 Section 1. R.S. 47:1676(C)(2)(a) is hereby amended and reenacted to read as  
9 follows:

10 §1676. Debt recovery

11 \* \* \*

12 C.

13 \* \* \*

14 (2)(a)(i) Agencies that do not have collection contracts with the attorney  
15 general's office for the collection of delinquent debts shall refer all delinquent debts  
16 to the office as provided by rule. Such referrals shall include data and information  
17 in the required format necessary as provided for in Item (ii) of this Subparagraph to  
18 institute collection procedures. All delinquent debts shall be authenticated by the  
19 agency or officer prior to being referred to the office. Once the debt becomes final,  
20 and prior to referral to the office, the agency shall notify the debtor that failure to pay

1 the debt in full within sixty days shall subject the debt to an additional collection fee  
2 as provided for in this Section. All agencies shall refer non-final delinquent debts  
3 to the attorney general's office for collection when the debt has been delinquent for  
4 sixty days pursuant to the referral guidelines established by the attorney general as  
5 incorporated into agreements between the attorney general and other agencies or  
6 pursuant to the rules promulgated by the attorney general pursuant to the  
7 Administrative Procedure Act. Such non-final delinquent debts shall be  
8 authenticated by the agency prior to their referral to the attorney general.

9 (ii) Any agency that refers delinquent debt to the office of debt recovery  
10 shall provide the following information on the delinquent debt:

11 (aa) A description of the original obligation or offense which is the subject  
12 of the delinquent debt and the amount of any fine, fee, penalty, or charge assessed  
13 against the original obligation or offense.

14 (bb) An itemization of each agency that has attempted to collect the  
15 delinquent debt and any additional fees, fines, penalties, or charges imposed by each  
16 agency against the delinquent debt.

17 (cc) An itemization of all of the payments made by the debtor on the  
18 delinquent debt together with an explanation of how the payments have been applied  
19 against the original obligation or offense and all of the fees, fines, penalties, or  
20 charges associated with collection of the delinquent debt.

21 (dd) Any additional information requested by the office of debt recovery.

22 \* \* \*

23 Section 2. This Act shall become effective upon signature by the governor or, if not  
24 signed by the governor, upon expiration of the time for bills to become law without signature  
25 by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If  
26 vetoed by the governor and subsequently approved by the legislature, this Act shall become  
27 effective on the day following such approval.

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**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)]

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HB 447 Original

2023 Regular Session

Pierre

**Abstract:** Requires an agency referring delinquent debt to the office of debt recovery to provide specific information concerning the original obligation or offense and the fees, fines, penalties, or charges assessed to the original obligation or offense.

Present law establishes the office of debt recovery (office) 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.

Present law provides that once a debt becomes final, prior to referral to the office, the agency imposing the debt shall notify the debtor that failure to pay the debt within 60 days shall subject the debt to additional collection fees as provided in present law.

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

Present law requires agencies referring delinquent debt to the office for collection to include data and information in the referral in a format necessary to institute collection procedures. Further requires delinquent debt to be authenticated by the agency or officer prior to being referred to the office.

Proposed law retains present law but requires the agency referral to include the following information related to the delinquent debt:

- (1) A description of the original obligation or offense and the amount of any fine, fee, penalty, or charge assessed against the original obligation or offense.
- (2) An itemization of each agency that has attempted to collect the delinquent debt and any additional fees, fines, penalties, or charges imposed by each agency against the delinquent debt.
- (3) An itemization of all of the payments made by the debtor on the delinquent debt together with an explanation of how the payments have been applied against the original obligation or offense and all of the fees, fines, penalties, or charges associated with collection of the delinquent debt.
- (4) Any additional information requested by the office of debt recovery.

Effective upon signature of governor or lapse of time for gubernatorial action.

(Amends R.S. 47:1676(C)(2)(a))