

GREEN SHEET REDIGEST

HB 447

2023 Regular Session

Pierre

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

DIGEST

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 that the agency referral, unless prohibited by federal or state law, shall include the following information related to the delinquent debt:

- (1) A description of the original obligation or offense which is the subject of the delinquent debt.
- (2) The amount of any fine, fee, penalty, or charges assessed against the original obligation or offense by the originating agency.
- (3) The amount of any fine, fee, penalty, or charges added from the previous collection attempts by a third party collector and included in the debt balance placed with the office of debt recovery.
- (4) The total amount paid and the date of last payment made by the debtor on the delinquent debt.
- (5) Any additional information requested by the office of debt recovery.

Effective January 1, 2024.

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

Summary of Amendments Adopted by House

The House Floor Amendments to the engrossed bill:

- 1. Revise proposed law relative to providing of information with agency referrals of delinquent debt to stipulate that agencies shall provide such information unless otherwise prohibited by federal or state law.

Summary of Amendments Adopted by Senate

Committee Amendments Proposed by Senate Committee on Revenue and Fiscal Affairs
to the reengrossed bill

1. Revises proposed law relative to the required information to be provided by the referring agency.
2. Changes the effective date to January 1, 2024.