

Regular Session, 2013

HOUSE BILL NO. 631

BY REPRESENTATIVES WESLEY BISHOP AND ABRAMSON

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

TAX: Removes the exclusion of the city of New Orleans and the parish of Orleans relative to the offset of individual income tax refunds

1 AN ACT

2 To amend and reenact R.S. 47:299.2(1)(d), relative to the offset of individual income tax
3 refunds against debt owed certain state agencies; to remove the exclusion of the city
4 of New Orleans and the parish of Orleans from the definition of "agency"; and to
5 provide for related matters.

6 Notice of intention to introduce this Act has been published
7 as provided by Article III, Section 13 of the Constitution of
8 Louisiana.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:299.2(1)(d) is hereby amended and reenacted to read as follows:

11 §299.2. Definitions

12 For purposes of this Part, the following words, terms, and phrases have the
13 meaning ascribed to them by this Section unless the context clearly indicates a
14 different meaning:

15 (1)

16 * * *

17 (d) "Agency" shall also mean a municipality, parish, or any entity which
18 submits claims on behalf of the municipality or parish. ~~The term "agency" shall not~~
19 ~~include the city of New Orleans or the parish of Orleans.~~

20 * * *

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)]

Wesley Bishop

HB No. 631

Abstract: Removes the exclusion of the city of New Orleans and the parish of Orleans from the definition of any agency of the state that may file offset claims of individual income tax refunds.

Present law provides that any agency of the state, excluding the city of New Orleans or the parish of Orleans, is allowed to make a claim of offset to the secretary of revenue against any amounts refundable to an individual because of overpayments of La. individual income taxes for debts owed by the individual to such agencies.

Proposed law retains present law but provides that the city of New Orleans and the parish of Orleans are no longer excluded in the definition of an "agency".

(Amends R.S. 47:299.2(1)(d))