

Regular Session, 2014

HOUSE BILL NO. 236

BY REPRESENTATIVE BROADWATER

REVENUE DEPARTMENT: Authorizes the office of debt recovery to utilize the offset of certain gaming winnings as a means to collect delinquent debt owed to state agencies

1 AN ACT

2 To amend and reenact R.S. 47:1676(C)(2)(a) and (D)(1) and to enact R.S. 47:1676(D)(4),
3 relative to the collection of certain debts by the office of debt recovery within the
4 Department of Revenue; to provide relative to the authority of such office to collect
5 certain delinquent debts; to authorize the office to utilize the offset of certain gaming
6 winnings in the collection of delinquent debt; to delete references to certain political
7 subdivisions within the authority of the office of debt recovery; and to provide for
8 related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:1676(C)(2)(a) and (D)(1) are hereby amended and reenacted and
11 R.S. 47:1676(D)(4) is hereby enacted to read as follows:

12 §1676. Debt recovery

13 * * *

14 C.

15 * * *

16 (2)(a) No later than January 1, 2014, agencies which do not have collection
17 contracts with the attorney general's office for the collection of delinquent debts shall
18 refer all delinquent debts to the office as provided by rule. Such referrals shall
19 include data and information in the required format necessary to institute collection

1 procedures. All delinquent debts shall be authenticated by the agency ~~or~~
2 ~~participating political subdivision~~ or officer prior to being referred to the office.
3 Once the debt becomes final, and prior to referral to the office, the agency shall
4 notify the debtor that failure to pay the debt in full within sixty days shall subject the
5 debt to an additional collection fee as provided for in this Section. All agencies shall
6 refer non-final delinquent debts to the attorney general's office for collection when
7 the debt has been delinquent for sixty days pursuant to the referral guidelines
8 established by the attorney general as incorporated into agreements between the
9 attorney general and other agencies or pursuant to the rules promulgated by the
10 attorney general pursuant to the Administrative Procedure Act. Such non-final
11 delinquent debts shall be authenticated by the agency prior to their referral to the
12 attorney general.

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14 D.(1) Notwithstanding any other provision of law to the contrary, the
15 secretary of the Department of Revenue may treat a delinquent debt referral in the
16 same manner as an assessment that has become final without restriction or delay.
17 The secretary, through the office, may use any collection remedy provided by state
18 law to facilitate the collection of taxes to collect the delinquent debt; however, the
19 financial institution data match shall only be used in accordance with the provisions
20 of R.S. 47:1677. The office may use a participating agency's statutory collection
21 authority to collect the participating agency's ~~or participating political subdivision's~~
22 delinquent debts owed to or being collected by the state ~~or participating political~~
23 subdivision. The office may also use authority granted in R.S. 47:299.3 regarding
24 offset from income tax refunds or other accounts payable by the state for any
25 delinquent debt transferred by agencies ~~and political subdivisions~~. The secretary has
26 the discretion to determine which method or combination thereof is most suitable to
27 collect the delinquent debt.

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