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DIGEST

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Fannin

HB No. 436

**Abstract:** Makes permanent the authority of the Dept. of Revenue to pay refunds of overpayments of tax by debit card and provisions relating to the methods of payment authorized for refunds of overpayments of individual income tax.

Present law authorizes the secretary of the Dept. of Revenue (department) to pay refunds for overpayments of tax from the current collections of the tax which was overpaid.

Present law, only for tax years 2013, 2014, and 2015, requires the paper form of the individual income tax return to include payment options for refunds by check, debit card, direct deposit, or other format by which the department may pay a refund. If a tax return does not reflect the selection of a specific method of payment, the secretary of the department shall choose the method of payment.

Present law, for tax year 2016 and thereafter, deletes applicability of present law relative to the authority of the department to pay refunds using a debit card, as well as provisions for taxpayer selection of the method of payment of individual income tax refunds by check, debit card, direct deposit, or other format.

Proposed law changes present law by making permanent provisions of present law authorizing the use of debit cards in the payment of tax refunds, and taxpayer selection of the method of payment of their individual income tax refund by either check, direct deposit, or debit card.

Proposed law changes present law by removing the authority for a taxpayer option to receive a refund payment by any other format by which the department may pay a refund.

Proposed law changes present law regarding the payment of a refund if a taxpayer does not choose a particular method of payment on their individual income tax return from a method determined by the secretary to payment by check.

Applicable for taxable years beginning on and after Jan. 1, 2014.

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

(Amends Act No. 818 of 2012 R.S.)