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## DIGEST

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Barrow

HB No. 912

**Abstract:** Requires the Dept. of Revenue to allow no less than 12 months to activate debit cards.

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.

Proposed law retains present law but provides that for tax years 2013, 2014, and 2015, if a taxpayer chooses to receive a refund by debit card, the department shall allow the taxpayer no less than twelve months to activate the debit card.

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 retains present law.

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

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

(Amends §1 of Act No. 818 of 2012 R.S.)

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

1. Deleted proposed law changes that made permanent, the 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.
2. Deleted the proposed law provision that made permanent the authority of a taxpayer to select the option to receive a refund payment by any other format by which the department may pay a refund.
3. Deleted the proposed law provision 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.