

ACT No. 412

Regular Session, 2014

HOUSE BILL NO. 436

BY REPRESENTATIVE FANNIN

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AN ACT

To amend and reenact Act No. 818 of the 2012 Regular Session of the Legislature, relative to the payment of refunds by the Department of Revenue for overpayments of tax; to authorize certain methods of payment; to provide with respect to taxpayer selection of the method of payment for their refund for certain taxes; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. Act No. 818 of the 2012 Regular Session of the Legislature is hereby amended and reenacted to read as follows:

Section 1. R.S. 47:1621(D)(1) is hereby amended and reenacted to read as follows:

§1621. Refunds of overpayments authorized

* * *

D.(1) Such refunds shall be made out of any current collections of the particular tax which was overpaid. The secretary may make payment of refunds by means of a debit card at the option of the taxpayer. However, the paper form for an individual income tax return shall include provisions whereby the taxpayer may choose to receive a refund of an overpayment by check, debit card, or direct deposit; ~~or any other format by which the department may pay a refund.~~ A refund for a taxpayer who filed a paper tax return for individual income tax shall be made in accordance with the ~~manner~~ method chosen by the taxpayer on the tax return. If the tax return does not reflect the selection of a specific ~~manner~~ method of payment by

