

Existing 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.

Existing 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.

Prior law, for tax year 2016 and thereafter, eliminated the department's authority to pay refunds using a debit card, as well as the authorization for taxpayer selection of the method of payment for individual income tax refunds by check, debit card, direct deposit, or other format.

New law, for tax year 2016 and thereafter, authorizes the department to use debit cards in the payment of tax refunds, as well as taxpayer selection of the method of payment of their individual income tax refund by either check, direct deposit, or debit card.

Prior law provided that if a tax return did not reflect the selection of a specific method of payment for the refund, the secretary of the department was authorized to choose the method of payment.

New law eliminates the department's authority to determine the method of payment for a refund if the taxpayer does not select a method for payment and instead requires that the payment be made by check.

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

Effective upon signature of governor (June 4, 2014).

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