

2019 Regular Session

SENATE BILL NO. 37

BY SENATOR PEACOCK

Prefiled pursuant to Article III, Section 2(A)(4)(b)(i) of the Constitution of Louisiana.

TAX/TAXATION. Authorizes the office of debt recovery to collect delinquent debts on behalf of local government subdivisions. (8/1/19)

1 AN ACT
2 To amend and reenact R.S. 47:299.2(1)(d), 299.11(9), and 1676(B)(1) as amended by
3 Section 2 of Act No. 260 of the 2017 Regular Session of the Legislature as amended
4 by Section 1 of Act No.137 and Section 4 of Act No. 668 both of the 2018 Regular
5 Session of the Legislature, relative to delinquent debt collection; to authorize all
6 units of local government to participate in the income tax refund offset program; to
7 authorize all units of local government to refer delinquent debt to the Office of Debt
8 Recovery; and to provide for related matters.

9 Be it enacted by the Legislature of Louisiana:

10 Section 1. R.S. 47:299.2(1)(d), 299.11(9), and 1676(B)(1) as amended by Section
11 2 of Act No. 260 of the 2017 Regular Session of the Legislature as amended by Section 1
12 of Act No.137 and Section 4 of Act No. 668 both of the 2018 Regular Session of the
13 Legislature are hereby amended and reenacted to read as follows:

14 §299.2. Definitions

15 For purposes of this Part, the following words, terms, and phrases have the
16 meaning ascribed to them by this Section unless the context clearly indicates a
17 different meaning:

1 (1) * * *

2 (d) "Agency" shall also mean a municipality, parish, or any other unit of
3 local government, authorized by law to perform governmental functions,
4 including a school board, and a special district, or any entity which submits
5 claims on behalf of the municipality, ~~or parish,~~ or other unit of local government.

6 * * *

7 §299.11. Ranking and priority of claims

8 If two or more agencies file offset claims with the secretary against an
9 individual's refund, the secretary shall remit the refund to the claimants if sufficient
10 funds exist in the following order with the first offset claim to be paid being
11 completely satisfied before a second or subsequent offset claim is paid:

12 * * *

13 (9) Claims made by ~~a municipality or a parish,~~ parish, or any other unit of
14 local government, authorized by law to perform governmental functions,
15 including a school board and a special district.

16 * * *

17 §1676. Debt recovery

18 * * *

19 B. For purposes of this Section, the following words shall have the following
20 meanings unless the context clearly indicates otherwise:

21 (1)(a) "Agency" means any state office, department, board, commission,
22 institution, division officer or other person, or functional group, existing or created,
23 that is authorized to exercise, or that does exercise, any function of state government
24 in the executive branch.

25 (b) ~~For purposes of this Section, "agency"~~ "Agency" shall also mean the
26 court only for the collection of unpaid monetary obligations as set forth in Code of
27 Criminal Procedure Article 894.4.

28 (c) "Agency" shall also mean any municipality, parish, or any other unit
29 of local government, authorized by law to perform governmental functions,

