

SENATE SUMMARY OF HOUSE AMENDMENTS

SB 37

2019 Regular Session

Peacock

KEYWORD AND SUMMARY AS RETURNED TO THE SENATE

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

SUMMARY OF HOUSE AMENDMENTS TO THE SENATE BILL

1. Excludes from the term "debt" any unpaid public elementary and secondary school student fees or unpaid elementary and secondary student fees for students enrolled in the Student Scholarships for Educational Excellence Program meals.

DIGEST OF THE SENATE BILL AS RETURNED TO THE SENATE

DIGEST

SB 37 Engrossed

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Present law authorizes municipalities and parishes to refer unpaid debt to the Department of Revenue for offset against individual income tax refunds.

Proposed law authorizes all units of local government, including school boards and special districts, to refer unpaid debt to the Department of Revenue for offset against individual income tax refunds.

Present law defines debt as any legally collectible, liquidated sum due and owing an agency that is in excess of \$25.

Proposed law provides that unpaid public elementary and secondary school student fees or unpaid elementary and secondary student fees for students enrolled in the Student Scholarships for Educational Excellence Program meals will not be considered debt for purposes of the income tax refund offset program.

Present law provides for a priority ranking of refund offset claims.

Proposed law retains present law priority for municipalities and parishes and adds all other local government units authorized to perform governmental functions, including a school board or special district to this priority level.

Present law requires state agencies to refer certain delinquent debts to the Office of Debt Recovery for collection.

Proposed law retains present law for state agencies and authorizes all units of local government to refer final delinquent debts to the Office of Debt Recovery for collection.

Present law defines debt as any legally collectible, liquidated sum due and owing an agency and provides for exceptions.

Proposed law retains present law exceptions from the definition of debt and further provides that an unpaid public elementary and secondary school student fees or unpaid elementary and secondary student fees for students enrolled in the Student Scholarships for Educational Excellence Program meals will not be considered debt for purposes of the income tax refund offset program.

Effective August 1, 2019.

(Amends R.S. 47:299.2(1)(d) and (3), 299.11(9), and 1676(B)(3); adds R.S. 47:1676(B)(1.1))

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