
DIGEST

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HB 972 Original

2022 Regular Session

Phelps

Abstract: Establishes an amnesty program for fines, fees, and assessments imposed by state agencies.

Present law (R.S. 47:1676) establishes the office of debt recovery within the Dept. of Revenue (DOR) for the purpose of collecting taxes payable to DOR and to collect certain delinquent debts on behalf of other state agencies. Present law requires agencies that do not have a collection contract with the attorney general's office for the collection of delinquent debts to refer all 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, or due and owing a person and collectible by any agency, or a judgment, order of the court, or bond forfeiture that is properly certified by the clerk and that orders the payment of a fine or other court-ordered penalty. Provides that the legally collectible and liquidated sum due includes principal and accruing interest, fees, and penalties, if appropriate. Provides specific exceptions. Defines "delinquent debt" as a final debt that is 60 days or more past due.

Present law authorizes the office to charge the debtor a fee not to exceed 25% of the total delinquent debt liability which becomes final.

Proposed law retains present law.

Proposed law requires DOR to develop and implement a debt recovery amnesty program. Requires the program to provide for the waiver of interest, collection costs, including collection fees imposed pursuant to present law (R.S. 47:1676), and penalties owed to the state on delinquent debts that originated from a fine, fee, or assessment imposed by a state agency and that were referred to the office of debt recovery for collection. Provides that interest, collection costs, including collection fees imposed pursuant to present law (R.S. 47:1676), and penalties shall be waived for each individual who applies for amnesty during the period that the program is effective on a form prescribed by the secretary of the department and who pays all of the original fine, fee, or assessment.

Proposed law provides that the amnesty period during which the program is effective begins on Oct. 1, 2022, and continues through Dec. 31, 2022. Requires the department to publicize the program in order to maximize the public awareness of and participation in the program.

Requires the secretary of DOR to promulgate rules in accordance with the emergency rulemaking

authority provided in present law (R.S. 49:953.1) as are necessary to implement the provisions of proposed law. Requires the rules to include forms required to apply for amnesty.

Proposed law provides that terms used in proposed law shall have the meanings provided in present law (R.S. 47:1676) relative to the office of debt recovery unless a different meaning is clearly required by the context.

(Adds R.S. 47:1676.1)