

RÉSUMÉ DIGEST

ACT 87 (HB 447)

2023 Regular Session

Pierre

Existing law establishes the office of debt recovery (office) 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. Existing 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.

Existing law provides that once a debt becomes final, prior to referral to the office, the agency imposing the debt shall notify the debtor that failure to pay the debt within 60 days shall subject the debt to additional collection fees as provided in existing law.

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

Existing law requires agencies referring delinquent debt to the office for collection to include data and information in the referral in a format necessary to institute collection procedures. Further requires delinquent debt to be authenticated by the agency or officer prior to being referred to the office.

New law requires that the agency referral, unless prohibited by federal or state law, to include the following information related to the delinquent debt:

- (1) A description of the original obligation or offense which is the subject of the delinquent debt.
- (2) The amount of any fine, fee, penalty, or charges assessed against the original obligation or offense by the originating agency.
- (3) The amount of any fine, fee, penalty, or charges added from the previous collection attempts by a third party collector and included in the debt balance placed with the office.
- (4) The total amount paid and the date of last payment made by the debtor on the delinquent debt.
- (5) Any additional information requested by the office.

Effective January 1, 2024.

(Amends R.S. 47:1676(C)(2)(a))