

Regular Session, 2012

HOUSE BILL NO. 1092

BY REPRESENTATIVE FANNIN

REVENUE DEPARTMENT: Authorizes the Dept. of Revenue to make payment of tax refunds by means of a debit card at the option of the taxpayer and prohibits the use of the debit cards in gaming establishments

1 AN ACT

2 To amend and reenact R.S. 47:1621(D)(1), relative to the payment of tax refunds; to
3 authorize the payment of refunds for overpayments by means of a debit card under
4 certain circumstances; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:1621(D)(1) is hereby amended and reenacted to read as follows:

7 §1621. Refunds of overpayments authorized

8 * * *

9 D.

10 * * *

11 (1) Such refunds shall be made out of any current collections of the
12 particular tax which was overpaid. The secretary may make payment of refunds by
13 means of a debit card at the option of the taxpayer. However, the paper form for an
14 individual income tax return shall include provisions whereby the taxpayer may
15 choose to receive a refund of an overpayment by check, debit card, direct deposit,
16 or any other format by which the department may pay a refund. A refund for a
17 taxpayer who filed a paper tax return shall be made in accordance with the manner
18 chosen by the taxpayer on the tax return. If the tax return does not reflect the

1 selection of a specific manner of payment by the taxpayer, any refund due shall be
2 paid in the manner chosen by the secretary.

3 * * *

DIGEST

The digest printed below was prepared by House Legislative Services. It constitutes no part of the legislative instrument. The keyword, one-liner, abstract, and digest do not constitute part of the law or proof or indicia of legislative intent. [R.S. 1:13(B) and 24:177(E)]

Fannin

HB No. 1092

Abstract: Requires the paper form for the individual income tax return to include provisions whereby the taxpayer may select the method to be used for payment of his tax refund.

Present law authorizes the secretary of the Dept. of Revenue to pay refunds for overpayments of tax. Refund payments are made from the current collections of taxes imposed by present law.

Proposed law retains present law and requires the paper form of the individual income tax return to provide the following options for receipt of a refund: check, debit card, direct deposit, or any other format by which the department may pay a refund. A taxpayer who files a paper tax return may select the payment method for his refund. If a tax return does not reflect the selection of a specific method of payment by the taxpayer, the refund shall be paid in a manner determined by the secretary of the department.

Proposed law authorizes the payment of tax refunds by use of a debit card.

(Amends R.S. 47:1621(D)(1))

Summary of Amendments Adopted by House

Committee Amendments Proposed by House Committee on Ways and Means to the original bill.

- Deleted provisions regarding the use of refund monies at gaming establishments.
- Added requirement for the paper tax form to have options for the taxpayer to choose the form of payment of his refund.