

Regular Session, 2012

ACT No. 818

HOUSE BILL NO. 1092

BY REPRESENTATIVE FANNIN

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

19 * * *

1 Section 2. The provisions of this Act shall be effective for taxable years 2013, 2014,
2 and 2015.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____