

Existing law authorizes the secretary of the Dept. of Revenue to pay refunds for overpayments of tax.

New law retains existing 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.

New law authorizes the payment of tax refunds by use of a debit card at the option of the taxpayer.

Provisions of the Act are effective for taxable years 2013, 2014, and 2015.

Effective August 1, 2012.

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