## AN ACT

To amend and reenact Act No. 818 of the 2012 Regular Session of the Legislature, relative to the payment of refunds by the Department of Revenue for overpayments of tax; to authorize certain methods of payment; to provide with respect to taxpayer selection of the method of payment for their refund for certain taxes; to provide for applicability; to provide for effectiveness; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:
Section 1. Act No. 818 of the 2012 Regular Session of the Legislature is hereby amended and reenacted to read as follows:

Section 1. R.S. 47:1621(D)(1) is hereby amended and reenacted to read as follows:
$\S 1621$. Refunds of overpayments authorized
D.(1) Such refunds shall be made out of any current collections of the particular tax which was overpaid. The secretary may make payment of refunds by means of a debit card at the option of the taxpayer. However, the paper form for an individual income tax return shall include provisions whereby the taxpayer may choose to receive a refund of an overpayment by check, debit card, or direct deposit; or any other format by whieh the department may pay a refund. A refund for a taxpayer who filed a paper tax return for individual income tax shall be made in accordance with the manner method chosen by the taxpayer on the tax return. If the tax return does not reflect the selection of a specific manner method of payment by

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the taxpayer, any refund due shall be paid int the mannerehosen by the seeretary by check.

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

Section 2. The provisions of this Act shall be effective for all taxable years beginning on or after January 1, 2014.

Section 3. This Act shall become effective upon signature by the governor or, if not signed by the governor, upon expiration of the time for bills to become law without signature by the governor, as provided by Article III, Section 18 of the Constitution of Louisiana. If vetoed by the governor and subsequently approved by the legislature, this Act shall become effective on the day following such approval.

## SPEAKER OF THE HOUSE OF REPRESENTATIVES

## PRESIDENT OF THE SENATE

## GOVERNOR OF THE STATE OF LOUISIANA

## APPROVED:

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