

RULE

Department of Revenue Policy Services Division

Offset of Individual Income Tax Refunds Against Debts Owed Certain Persons (LAC 61:I.1306)

Under the authority of R.S. 47:299.34 and 47:1511 and in accordance with the provisions of the Administrative Procedure Act, R.S. 49:950 et seq., the Department of Revenue, Policy Services Division, adopted LAC 61:I.1306 relative to the offset of individual income tax refunds against debts owed certain persons.

Revised Statute 47:299.31 et seq. permits certain persons owed child support to make a claim against any income tax refund due to an individual who has failed to provide child support payments required by an order and against whom a judgment has been rendered. The secretary is authorized by R.S. 47:299.34 to establish a reasonable and efficient system for permitting a claim of offset by a claimant. This Rule provides the requirements for submitting offset claims including the information that must be submitted, the time limits for submitting claims, and the method of making remittances to the claimant.

Title 61

REVENUE AND TAXATION

Part I. Taxes Collected and Administered by the Secretary of Revenue

Chapter 13. Income: Personal

§1306. Offset of Individual Income Tax Refunds Against Debts Owed Certain Persons

A. The claimant must submit a written offset claim with a certified copy of the judgment that makes past-due payments under a child-support award executory. The claim must be submitted before participation in the program and by December 1 each year thereafter. After the first year of participation, a copy of the claim and judgment can be submitted if the information requested in Subsection B has not changed.

B. For each offset claim, the claimant must provide the following information:

1. the name of the debtor;
2. the amount of offset claimed;
3. the social security number of the debtor;
4. the most current address of the debtor available to the claimant; and
5. any additional information requested that will facilitate identification of the debtor and processing of the offset claim.

C. Remittances will be made to the claimant within three months after the debtor has waived the right to contest the offset or final disposition by the claimant or by a court.

D. A fee for processing the claim will be withheld from each refund issued.

AUTHORITY NOTE: Promulgated in accordance with R.S. 47:299.34.

HISTORICAL NOTE: Promulgated by the Department of Revenue, Policy Services Division, LR 29:0000 (January 2003).

Cynthia Bridges
Secretary