

## Session 114 - (2001-2002)

### **S\*0220 (Rat #0018, Act #0117 of 2001) Joint Resolution, By Leatherman**

**Summary:** Setoff debt collection, appeals procedure for IRS actions with debt against taxpayer's income tax refund; Taxation

A JOINT RESOLUTION TO PROVIDE THAT THE APPEALS PROCEDURE FOR ACTIONS BY THE INTERNAL REVENUE SERVICE IN CONNECTION WITH THE SETOFF OF A DEBT AGAINST A TAXPAYER'S REFUND IS GOVERNED BY TITLE 26 OF THE UNITED STATES CODE, NOTWITHSTANDING THE PROCEDURE PRESCRIBED IN CHAPTER 56 OF TITLE 12 FOR THE SETOFF DEBT COLLECTION ACT.

01/25/01	Senate	Introduced and read first time SJ-4
01/25/01	Senate	Referred to Committee on Finance SJ-4
01/31/01	Senate	Committee report: Favorable Finance SJ-17
02/01/01	Senate	Read second time SJ-24
02/01/01	Senate	Ordered to third reading with notice of amendments SJ-24
02/13/01	Senate	Read third time and sent to House SJ-9
02/14/01	House	Introduced and read first time HJ-7
02/14/01	House	Referred to Committee on Ways and Means HJ-7
02/20/01	House	Committee report: Favorable Ways and Means HJ-8
02/22/01	House	Read second time HJ-10
02/22/01	House	Unanimous consent for third reading on next legislative day HJ-11
02/23/01	House	Read third time and enrolled HJ-1
03/06/01		Ratified R 18
03/07/01		Signed By Governor
03/07/01		Effective date 03/07/01 and applies to the 2001 filing period for individual income taxes
03/21/01		Copies available
11/15/01		Act No. 117