

## 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.

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