

Existing law authorizes any agency of the state, excluding the city of New Orleans or the parish of Orleans, to make a claim of offset to the secretary of the Dept. of Revenue against any amounts refundable to an individual because of overpayments of La. individual income taxes for debts owed by the individual to such agencies.

New law removes the exclusion of the city of New Orleans and the parish of Orleans within the definition of an "agency".

Effective August 1, 2013.

(Amends R.S. 47:299.2(1)(d))