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## DIGEST

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Wesley Bishop

HB No. 631

**Abstract:** Removes the exclusion of the city of New Orleans and the parish of Orleans from the definition of any agency of the state that may file offset claims of individual income tax refunds.

Present law provides that any agency of the state, excluding the city of New Orleans or the parish of Orleans, is allowed to make a claim of offset to the secretary 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.

Proposed law retains present law but provides that the city of New Orleans and the parish of Orleans are no longer excluded in the definition of an "agency".

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