

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2382 Session of 2014

INTRODUCED BY KULA, JUNE 24, 2014

REFERRED TO COMMITTEE ON JUDICIARY, JUNE 24, 2014

AN ACT

1 Amending the act of November 24, 1998 (P.L.882, No.111),
 2 entitled "An act providing for victims' rights; imposing
 3 penalties; establishing remedies; establishing the Office of
 4 Victim Advocate, the Bureau of Victims' Services, the
 5 Victims' Services Advisory Committee, the State Offender
 6 Supervision Fund and other funds; and making repeals,"
 7 providing for State income tax intercept.

8 The General Assembly of the Commonwealth of Pennsylvania
 9 hereby enacts as follows:

10 Section 1. The act of November 24, 1998 (P.L.882, No.111),
 11 known as the Crime Victims Act, is amended by adding a section
 12 to read:

13 Section 1302.1. State income tax intercept.

14 (a) Duty of Department of Revenue.--In the case of any
 15 taxpayer receiving a refund under section 346 of the act of
 16 March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of
 17 1971, the Department of Revenue shall:

18 (1) In conjunction with the Administrative Office of the
 19 Pennsylvania Courts, make a reasonable effort to determine if
 20 the taxpayer owes court-ordered obligations. If a
 21 determination is made that the taxpayer owes court-ordered

1 obligations, the Administrative Office of Pennsylvania Courts
2 shall provide the Department of Revenue with the total amount
3 of obligations owed. The Department of Revenue shall deduct
4 from the refund the amount of the court-ordered obligations.
5 A deduction under this paragraph may only be made after the
6 Department of Revenue determines under 23 Pa.C.S. § 4307
7 (relating to State income tax intercept) that the refund is
8 not subject to a deduction for delinquent support, or that,
9 after deducting for delinquent support, refund amounts remain
10 that can be subject to deduction for the amount of the court-
11 ordered obligations.

12 (2) Pay the amount deducted for support as provided in
13 23 Pa.C.S. § 4307 and the amount deducted for any court-
14 ordered obligation as provided by applicable law to satisfy
15 or partially satisfy the taxpayer's delinquent support or
16 court-ordered obligations. The Administrative Office of the
17 Pennsylvania Courts shall furnish the Department of Revenue
18 with the information needed to make the payments.

19 (3) If applicable, no later than 30 days after the
20 refund was requested by the taxpayer:

21 (i) pay to the taxpayer the amount of the refund
22 after making any deductions under paragraph (1); and

23 (ii) notify the taxpayer that part or all of the
24 refund was used to satisfy the taxpayer's obligations
25 described in paragraph (1). If the amount of the refund
26 is insufficient to fully satisfy any of the obligations
27 of the taxpayer, the taxpayer shall owe the balance of
28 the obligations as provided by applicable law.

29 (b) Administrative fee.--The Department of Revenue shall
30 determine and set a fee which reflects the actual costs it

1 incurs to administer this section with respect to a specific
2 taxpayer and deduct the calculated amount from the refund, if
3 the taxpayer is found to have court-ordered obligations subject
4 to a deduction under subsection (a) (1).

5 (c) Report.--The Department of Revenue shall annually report
6 to the Finance Committee of the Senate and the Finance Committee
7 of the House of Representatives the amount of court-ordered
8 obligations collected under this section.

9 (d) Rules and regulations.--The Department of Revenue shall
10 promulgate rules and regulations necessary to carry out this
11 section.

12 Section 2. This act shall take effect in 60 days.