

Regular Session, 2012
HOUSE BILL NO. 1092
BY REPRESENTATIVE FANNIN

ACT No. 818

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AN ACT

To amend and reenact R.S. 47:1621(D)(1), relative to the payment of tax refunds; to authorize the payment of refunds for overpayments by means of a debit card under certain circumstances; and to provide for related matters.

Be it enacted by the Legislature of Louisiana:

Section 1. R.S. 47:1621(D)(1) is hereby amended and reenacted to read as follows:

§1621. Refunds of overpayments authorized

* * *

D.(1) Such refunds shall be made out of any current collections of the particular tax which was overpaid. The secretary may make payment of refunds by means of a debit card at the option of the taxpayer. However, the paper form for an individual income tax return shall include provisions whereby the taxpayer may choose to receive a refund of an overpayment by check, debit card, direct deposit, or any other format by which the department may pay a refund. A refund for a taxpayer who filed a paper tax return shall be made in accordance with the manner chosen by the taxpayer on the tax return. If the tax return does not reflect the selection of a specific manner of payment by the taxpayer, any refund due shall be paid in the manner chosen by the secretary.

* * *

1 Section 2. The provisions of this Act shall be effective for taxable years 2013, 2014,
2 and 2015.

SPEAKER OF THE HOUSE OF REPRESENTATIVES

PRESIDENT OF THE SENATE

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____