

FIRST REGULAR SESSION

SENATE BILL NO. 162

94TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR VOGEL.

Pre-filed December 7, 2006, and ordered printed.

TERRY L. SPIELER, Secretary.

0055L.01I

AN ACT

To repeal section 143.782, RSMo, and to enact in lieu thereof one new section relating to income tax setoffs.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 143.782, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 143.782, to read as follows:

143.782. As used in sections 143.782 to 143.788, unless the context clearly
2 requires otherwise, the following terms shall mean and include:

3 (1) "Court", the supreme court, court of appeals, or any circuit court of the
4 state;

5 (2) "Debt", any sum due and legally owed to any state agency which has
6 accrued through contract, subrogation, tort, or operation of law regardless of
7 whether there is an outstanding judgment for that sum, court costs as defined in
8 section 488.010, RSMo, fines and fees owed, or any support obligation which is
9 being enforced by the division of family services on behalf of a person who is
10 receiving support enforcement services pursuant to section 454.425, RSMo;

11 (3) "Debtor", any individual, sole proprietorship, partnership, corporation
12 or other legal entity owing a debt;

13 (4) "Department", the department of revenue of the state of Missouri;

14 (5) "Refund", the Missouri income tax refund which the department
15 determines to be due any taxpayer pursuant to the provisions of this
16 chapter. The amount of a refund shall not include any senior citizens property
17 tax credit provided by sections 135.010 to 135.035, RSMo, unless such refund is
18 being offset for a delinquency or debt relating to individual income tax or a
19 property tax credit; and

EXPLANATION—Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

20 (6) "State agency", any department, division, board, commission, office, or
21 other agency of the state of Missouri, including public community college
22 [district] **districts and housing authorities as defined in section 99.020,**
23 **RSMo.**

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