

# *Multistate Tax Commission*



## **Resolution No. 00-12**

### **Resolution in Support of Expansion of the Refund Offset Program**

**WHEREAS**, the 105<sup>th</sup> Congress passed legislation authorizing the States to participate in the federal refund offset program beginning in January 2000; and

**WHEREAS**, in the early months of the program, seven States have collected more than \$10 million in delinquent state tax debts through this program; and

**WHEREAS**, the program has enjoyed a smooth implementation for government and citizens alike; and

**WHEREAS**, it has been the experience of tax administrators that taxpayers view offsets as the most accurate, least intrusive and least burdensome way available to satisfy a debt owed to government; and

**WHEREAS**, the current federal statutory authorization for federal refund offsets for state tax debts limits the program to individual income tax refunds being offset for individual income tax debts owed by current State residents; now, therefore, be it

**RESOLVED**, that the Multistate Tax Commission respectfully urge Congress to consider the value to governments and taxpayers alike of expanding the refund offset program to allow States to offset for debts owed by taxpayers with legally established tax debts regardless of their current address; and be it further

**RESOLVED**, that the Congress further be urged to allow offsets for taxpayers that owe tax debts other than individual income taxes; and be it further

**RESOLVED**, that the Congress be further urged to allow offsets for state debts against any federal payment that is part of the federal offset match.

Adopted this 28<sup>th</sup> day of July 2000 by the Multistate Tax Commission.

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Dan R. Bucks, Executive Director