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Resolution 99-1
Reciprocal Refund Offset

WHEREAS, the 105th Congress passed legislation authorizing the states to participate in the federal refund offset program, and

WHEREAS, thirty-two states and the District of Columbia currently offset state income tax refunds to satisfy delinquent federal tax obligations, and

WHEREAS, this reciprocal program is expected to substantially improve compliance with state tax laws and result in the collection of significant additional state revenues, and

WHEREAS, Financial Management Services has worked closely with the states to implement the reciprocal refund offset program, now, therefore, be it

RESOLVED, that the Multistate Tax Commission thank Financial Management Services for its diligent work in implementing this important program, and be it finally

RESOLVED, that the Multistate Tax Commission encourage the states to consider the value to their compliance efforts of participating in this program.

Adopted the 30th day of July 1999, by the Multistate Tax Commission.

Attest: _____

Dan R. Bucks
Executive Director