

	Division/Section	Family Support
	Chapter No./Name	09 –Child Support Enforcement (CSE)
	Part No./Name	K. Enforcement of Support
	Section No./Name	K-500 Automated Enforcement Techniques
	Document No./Name	K-520 Louisiana State Tax Refund Offset
	Effective Date	July 1, 2010

In accordance with federal and state law, SES submits a claim for state tax offset to the Department of Revenue for past due support.

The request for offset is generated by LASES yearly on cases which meet the following criteria:

- The support obligation (for child support or for child support with spousal support) is legally owed and enforceable. Medical support may be referred, if a specific dollar amount is included in the medical support order. ***
- The delinquent amount owed is greater than \$50.00.

State tax intercept is in addition to other enforcement methods. For example, cases in which the NCP is paying an additional amount toward arrears are not excluded from submittal.

Collections through state tax intercept are distributed as any other collection. A fee of \$4.00 is charged on non-FITAP cases for each offset of \$5.00 or more. The fee is deducted from the support check issued as a result of the offset. The NCP is given credit for the full amount of support collected.

The NCP is provided form [SES 5](#), advance notice of the referral, and the opportunity to file for an administrative review within 30 days of the notice. The Department of Revenue also provides advance notice when a refund is intercepted and holds the refund in escrow for 45 days to allow for the NCP to file a written contest to SES. If the NCP requests a review upon receipt of the notice from the Department of Revenue, a posting hold must be entered on the case until a decision is made whether to refund any or all of the funds intercepted to the NCP or to distribute to the CP. Any payments received other than through state tax intercept must be journaled immediately to the CP.

Valid defenses for the offset are:

- The wrong person has been identified;
- The amount of past due support reported is incorrect; or
- The NCP and current spouse have recorded a legal prenuptial or separate property agreement. In this situation, the Regional Office shall forward a summary of the hearing with all documentation to State Office for a final decision concerning which portion of a tax refund belongs to the spouse.

The procedure for conducting an administrative review is found in [C-1010](#).