

By: Senator(s) Doty

To: Finance

SENATE BILL NO. 2685

1 AN ACT TO AMEND SECTION 27-7-701, MISSISSIPPI CODE OF 1972,  
2 TO AUTHORIZE STATE AGENCIES AND POLITICAL SUBDIVISIONS OF THE  
3 STATE TO SUBMIT DEBTS OWED TO THEM TO THE DEPARTMENT OF REVENUE  
4 FOR COLLECTION THROUGH A SETOFF AGAINST INCOME TAX REFUNDS OWED  
5 THE DEBTOR; AND FOR RELATED PURPOSES.

6 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

7 **SECTION 1.** Section 27-7-701, Mississippi Code of 1972, is  
8 amended as follows:

9 27-7-701. For the purposes of this article, the following  
10 terms shall have the respective meanings ascribed by this section:

11 (a) "Claimant agency" means a state agency, board,  
12 committee, commission, state institution of higher learning,  
13 political subdivision or other governmental or quasi-governmental  
14 entity of the state. The term also includes the Board of Trustees  
15 of State Institutions of Higher Learning or any institution under  
16 the jurisdiction thereof, the Mississippi Guarantee Student Loan  
17 Agency, the Mississippi Post-Secondary Education Assistance Board,  
18 or any state agency which has loaned money to an individual for  
19 educational purposes.



20 (b) "Debtor" means any individual owing money or having  
21 a delinquent account with any claimant agency, which obligation  
22 has not been adjudicated satisfied by court order, set aside by  
23 court order, or discharged in bankruptcy.

24 (c) "Debt" means any liquidated sum due and owing any  
25 claimant agency which has accrued through contract, subrogation,  
26 tort or operation of law, regardless of whether there is an  
27 outstanding judgment for that sum.

28 (d) "Commission," "State Tax Commission" or  
29 "department" means the Department of Revenue of the State of  
30 Mississippi.

31 (e) "Refund" means the Mississippi income tax refund  
32 which the \* \* \* department determines to be due any individual  
33 taxpayer.

34 **SECTION 2.** This act shall take effect and be in force from  
35 and after July 1, 2013.

