

By: Representative White

To: Ways and Means

HOUSE BILL NO. 687

1 AN ACT TO AMEND SECTION 27-7-701, MISSISSIPPI CODE OF 1972,
2 TO REVISE THE DEFINITION OF THE TERM "CLAIMANT AGENCY" TO INCLUDE
3 PUBLIC COMMUNITY AND JUNIOR COLLEGES UNDER THE LAW THAT ALLOWS
4 CERTAIN ENTITIES TO SUBMIT DEBTS OWED TO THEM FOR EDUCATIONAL
5 PURPOSES TO THE DEPARTMENT OF REVENUE FOR COLLECTION THROUGH
6 SETOFF AGAINST INCOME TAX REFUNDS OWED THE DEBTOR; AND FOR RELATED
7 PURPOSES.

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

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

11 27-7-701. For the purposes of this article, the following
12 terms shall have the respective meanings ascribed by this section:

13 (a) "Claimant agency" means the Board of Trustees of
14 State Institutions of Higher Learning or any institution under the
15 jurisdiction thereof, the Mississippi Guarantee Student Loan
16 Agency, the Mississippi Post-Secondary Education Assistance
17 Board, * * * any state agency, or any public community or junior
18 college which has loaned money to or is owed a debt by an
19 individual for 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 commission determines to be due any individual taxpayer.

33 **SECTION 2.** This act shall take effect and be in force from
34 and after July 1, 2017.

