

By: Senator(s) Harkins

To: Universities and
Colleges; Finance

SENATE BILL NO. 2194

1 AN ACT TO AMEND SECTION 27-7-701, MISSISSIPPI CODE OF 1972,
2 TO INCLUDE PUBLIC COMMUNITY AND JUNIOR COLLEGES IN THE DEFINITION
3 OF THE TERM "CLAIMANT AGENCY" IN THE LAW THAT ALLOWS CERTAIN
4 ENTITIES TO COLLECT CERTAIN DEBTS THROUGH SETOFF AGAINST A
5 DEBTOR'S INCOME TAX REFUND AND TO EXPAND THE TYPES OF DEBTS THAT
6 MAY BE COLLECTED THROUGH SUCH PROCEDURE; AND FOR RELATED PURPOSES.

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

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

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

12 (a) "Claimant agency" means the Board of Trustees of
13 State Institutions of Higher Learning or any institution under the
14 jurisdiction thereof, the Mississippi Guarantee Student Loan
15 Agency, the Mississippi Postsecondary Education Financial
16 Assistance Board, any public community or junior college, or any
17 state agency which has loaned money to or is owed a debt by an
18 individual for educational purposes.

19 (b) "Debtor" means any individual owing money or having
20 a delinquent account with any claimant agency, which obligation



21 has not been adjudicated satisfied by court order, set aside by
22 court order, or discharged in bankruptcy.

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

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

30 (e) "Refund" means the Mississippi income tax refund
31 which the commission determines to be due any individual taxpayer.

32 **SECTION 2.** This act shall take effect and be in force from
33 and after July 1, 2018.

