



## Fiscal Estimate Narratives

DOR 11/17/2003

LRB Number	<b>03-2944/1</b>	Introduction Number	<b>AB-613</b>	Estimate Type	<b>Original</b>
<b>Subject</b>					
County burial expenses; tax refund set-off					

### Assumptions Used in Arriving at Fiscal Estimate

Under current law, if a person owes a debt related to unpaid fines, fees, or forfeitures to a county or municipality, the county or municipality may certify the debt to the Department of Revenue. The Department may collect the debt by offsetting the debt against the person's income tax refund. Under the bill, a county or municipality may certify any debt that is at least \$20, other than property tax-related debt, to the Department for offset against any refund owed to the debtor.

There is no fiscal impact on the Department under this bill. Local government may see an increase in revenues as a result of this bill.

### Long-Range Fiscal Implications