

# MAINE STATE LEGISLATURE

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# 119th MAINE LEGISLATURE

## FIRST REGULAR SESSION-1999

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Legislative Document

No. 1645

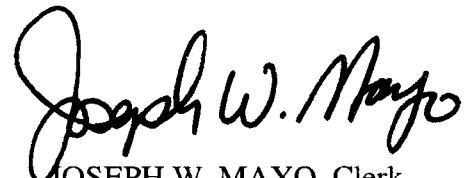
H.P. 1148

House of Representatives, March 3, 1999

**An Act Regarding a Tax Refund when Money Is Owed to Both the State  
and a Custodial Parent.**

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Reference to the Committee on Taxation suggested and ordered printed.

  
JOSEPH W. MAYO, Clerk

Presented by Representative MENDROS of Lewiston.  
Cosponsored by Senator BENNETT of Oxford and  
Representatives: BUCK of Yarmouth, DUGAY of Cherryfield, MARVIN of Cape Elizabeth,  
McNEIL of Rockland, WATERHOUSE of Bridgton, WHEELER of Eliot, WINSOR of  
Norway, Senator: ABROMSON of Cumberland.

2 **Be it enacted by the People of the State of Maine as follows:**

4 **Sec. 1. 36 MRSA §5276-A, sub-§3-A,** as enacted by PL 1993, c.  
4 395, §23, is amended to read:

6 **3-A. Transfer of proceeds.** After providing the notice  
8 required by subsection 2, the assessor shall transfer the setoff  
8 refund amount to the creditor agency or agencies. In the case of  
10 liquidated child support debts that the Department of Human  
12 Services has contracted to collect, if the debtor owes both the  
14 Department of Human Services and a custodial parent and the  
16 amount of the refund of the debtor is not adequate to satisfy the  
18 claims of the Department of Human Services and the custodial  
parent, the refund must be divided equally between the Department  
of Human Services and the custodial parent. If either the claim  
of the Department of Human Services or the custodial parent is  
less than 1/2 of the refund, the claim of that party must be paid  
in full and the balance of the refund paid to the other party.

20  
22 **SUMMARY**

24 This bill provides that if both the Department of Human  
26 Services and a custodial parent are owed past child support debts  
from a person entitled to an income tax refund, that refund must  
be split equally between the department and the custodial parent.