

Bill Fact Sheet – December 5, 2025 https://legilist.com

Bill page: https://legilist.com/bill/109/s/3512

# S 3512

A bill to amend the Internal Revenue Code of 1986 to allow an offset against income tax refunds to pay for State judicial debts that are past due.

Congress: 109 (2005–2007, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: Jun 14, 2006

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jun 14, 2006)

Official Text: https://www.congress.gov/bill/109th-congress/senate-bill/3512

## **Sponsor**

Name: Sen. Smith, Gordon H. [R-OR]

Party: Republican • State: OR • Chamber: Senate

### **Cosponsors** (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Schumer, Charles E. [D-NY]	D · NY		Jun 14, 2006
Sen. Salazar, Ken [D-CO]	D · CO		Jul 26, 2006

### **Committee Activity**

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 14, 2006

# **Subjects & Policy Tags**

### **Policy Area:**

Taxation

# **Related Bills**

No related bills are listed.

### **Summary** (as of Jun 14, 2006)

Amends the Internal Revenue Code to direct the Secretary of the Treasury, upon receiving notice from a state judicial agency that a named person owes a past-due, legally enforceable state judicial debt, to pay such debt from any tax refund due to such person.

# **Actions Timeline**

- Jun 14, 2006: Introduced in Senate
- Jun 14, 2006: Read twice and referred to the Committee on Finance.