

Bill Fact Sheet – December 5, 2025 https://legilist.com Bill page: https://legilist.com/bill/110/s/1287

# S 1287

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: 110 (2007–2009, Ended)

Chamber: Senate
Policy Area: Taxation
Introduced: May 3, 2007

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

Latest Action: Read twice and referred to the Committee on Finance. (May 3, 2007)

Official Text: https://www.congress.gov/bill/110th-congress/senate-bill/1287

# **Sponsor**

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

Party: Republican • State: OR • Chamber: Senate

#### **Cosponsors** (11 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Kennedy, Edward M. [D-MA]	D · MA		May 3, 2007
Sen. Salazar, Ken [D-CO]	D · CO		May 14, 2007
Sen. Schumer, Charles E. [D-NY]	D · NY		May 14, 2007
Sen. Akaka, Daniel K. [D-HI]	D · HI		Jul 18, 2007
Sen. Inouye, Daniel K. [D-HI]	D · HI		Jul 31, 2007
Sen. Coleman, Norm [R-MN]	$R \cdot MN$		Jan 25, 2008
Sen. Klobuchar, Amy [D-MN]	D · MN		Feb 25, 2008
Sen. Leahy, Patrick J. [D-VT]	$D \cdot VT$		Jul 11, 2008
Sen. Bingaman, Jeff [D-NM]	D · NM		Jul 23, 2008
Sen. Sessions, Jeff [R-AL]	$R \cdot AL$		Aug 1, 2008
Sen. Lincoln, Blanche L. [D-AR]	D · AR		Dec 8, 2008

## **Committee Activity**

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	May 3, 2007

# **Subjects & Policy Tags**

## **Policy Area:**

Taxation

#### **Related Bills**

Bill	Relationship	Last Action
110 HR 6172	Related bill	Jun 3, 2008: Referred to the House Committee on Ways and Means.

# $\pmb{Summary} \ \ (\text{as of May 3, 2007})$

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**

- May 3, 2007: Introduced in Senate
- May 3, 2007: Read twice and referred to the Committee on Finance.