

## HR 1865

To amend title 31, United States Code, to allow certain local tax debt to be collected through the reduction of Federal tax refunds.

**Congress:** 110 (2007–2009, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Apr 17, 2007

**Current Status:** Ordered to be Reported (Amended) by Voice Vote.

**Latest Action:** Ordered to be Reported (Amended) by Voice Vote. (Jul 16, 2008)

**Official Text:** <https://www.congress.gov/bill/110th-congress/house-bill/1865>

### Sponsor

**Name:** Rep. Davis, Tom [R-VA-11]

**Party:** Republican • **State:** VA • **Chamber:** House

### Cosponsors (5 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Bilbray, Brian P. [R-CA-50]	R · CA		Apr 17, 2007
Rep. Moran, James P. [D-VA-8]	D · VA		Apr 17, 2007
Rep. Towns, Edolphus [D-NY-10]	D · NY		Apr 17, 2007
Rep. Turner, Michael R. [R-OH-3]	R · OH		Apr 17, 2007
Rep. Platts, Todd Russell [R-PA-19]	R · PA		Apr 24, 2007

### Committee Activity

Committee	Chamber	Activity	Date
Oversight and Government Reform Committee	House	Reported by	May 9, 2007
Ways and Means Committee	House	Referred To	Apr 17, 2007

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
110 HR 7335	Related bill	<b>Dec 10, 2008:</b> Referred to the Committee on Oversight and Government Reform, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.

Amends federal monetary law relating to reduction of a tax refund by the amount of a tax debt to establish a pilot program during 2009 and 2010 for the collection of past-due legally enforceable local government tax obligations.

Instructs the Secretary of the Treasury, upon receiving notice from any eligible state on behalf of a local government that a named person owes such local government a past-due, legally enforceable tax obligation, to: (1) reduce the federal tax refunds payable to such person by the amount of such debt; (2) pay the amount of such reduction to the state for payment to the affected local government; (3) notify the state of the person's name, taxpayer identification number, address, and the amount collected; and (4) notify the person due the refund that it has been reduced by an amount necessary to satisfy a past-due, legally enforceable tax obligation.

Requires the Secretary to select between three and five states to participate in the pilot program, including from among: (1) Illinois; (2) Iowa; (3) Louisiana; (4) New York; (5) Ohio; and (6) Virginia.

Amends the Internal Revenue Code to permit disclosure of taxpayer information to agencies of states requesting refund offsets for tax debts owed to local governments.

### **Actions Timeline**

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- **Jul 16, 2008:** Committee Consideration and Mark-up Session Held.
- **Jul 16, 2008:** Ordered to be Reported (Amended) by Voice Vote.
- **May 9, 2007:** Subcommittee Consideration and Mark-up Session Held.
- **May 9, 2007:** Forwarded by Subcommittee to Full Committee by Voice Vote .
- **Apr 19, 2007:** Committee Hearings Held.
- **Apr 18, 2007:** Referred to the Subcommittee on Government Management, Organization, and Procurement.
- **Apr 17, 2007:** Introduced in House
- **Apr 17, 2007:** Referred to the Committee on Oversight and Government Reform, and in addition to the Committee on Ways and Means, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned.