

HR 2716

To amend the Internal Revenue Code of 1986 to provide for offsetting certain past-due local tax debts against income tax overpayments.

Congress: 113 (2013–2015, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Jul 17, 2013

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jul 17, 2013)

Official Text: <https://www.congress.gov/bill/113th-congress/house-bill/2716>

Sponsor

Name: Rep. Moran, James P. [D-VA-8]

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

Cosponsors (1 total)

| Cosponsor | Party / State | Role | Date Joined |
|------------------------------------|---------------|------|--------------|
| Rep. Connolly, Gerald E. [D-VA-11] | D · VA | | Oct 23, 2013 |

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-------------|--------------|
| Ways and Means Committee | House | Referred To | Jul 17, 2013 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Jul 17, 2013)

Amends the Internal Revenue Code to allow a state, on behalf of a local government, to submit to the Secretary of the Treasury notice of a past-due, legally enforceable local tax obligation for offset against a taxpayer's tax refund. Defines "past-due, legally enforceable local tax obligation" as any debt which: (1) resulted from a judgment determining an amount of tax due to a local government; (2) is no longer subject to judicial review; or (3) resulted from a tax imposed by a local government which has been assessed but not collected, the time for redetermination of which has expired, and which has not been delinquent for more than 10 years.

Actions Timeline

- **Jul 17, 2013:** Introduced in House
- **Jul 17, 2013:** Sponsor introductory remarks on measure. (CR E1073-1074)
- **Jul 17, 2013:** Referred to the House Committee on Ways and Means.