

## HR 780

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

**Congress:** 114 (2015–2017, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Feb 5, 2015

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Feb 5, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/house-bill/780>

### Sponsor

**Name:** Rep. Connolly, Gerald E. [D-VA-11]

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

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Beyer, Donald S., Jr. [D-VA-8]	D - VA		Feb 5, 2015

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Feb 5, 2015

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

No related bills are listed.

### Summary (as of Feb 5, 2015)

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

• **Feb 5, 2015:** Introduced in House

• **Feb 5, 2015:** Referred to the House Committee on Ways and Means.

Generated by LegiList – <https://legilist.com>. Public data belongs to the public.