

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.