



# HOUSE BILL 97: 2015 Appropriations Act, Sec. 28.2: Modify Collection Assistance Fee Rules

2015-2016 General Assembly

Committee:

Introduced by:

Analysis of: Sec. 28.2 of S.L. 2015-241

Date:

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Legislative Analyst

**SUMMARY:** *Sec. 28.2 of S.L. 2015-241 modifies the use of collection assistance fees imposed on overdue tax debts by augmenting the allowable uses of the fees to include (i) applying the fee to costs of reducing the incidence of overdue tax debts, (ii) paying auditors responsible for identifying overdue tax debts, (iii) increasing the amount of proceeds that may be used for correspondence relating to collecting overdue tax debts from \$500,000 to \$750,000 per year, and (iv) to pay for upgrades to departmental computer systems for electronic filing of returns and issuance of refunds and for other mission-critical information technology tasks approved by the Office of State Budget and Management in consultation with the State Chief Information Officer.*

*This section became effective July 1, 2015.*

Kory Goldsmith  
Director



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Legislative Drafting  
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