

Fiscal Estimate Narratives

DOR 2/24/2015

LRB Number	15-1498/1	Introduction Number	SB-040	Estimate Type	Original
Description					
Setoffs against tax refunds for debts related to providing ambulance services					

Assumptions Used in Arriving at Fiscal Estimate

Under current law, counties or municipalities may certify certain public debts to the Department of Revenue (DOR) so that DOR may collect the debts for the counties or municipalities by subtracting the amount of the debt from any tax refund owed to the debtor.

Under this bill, counties and municipalities may also certify to DOR for collection private debts owed to a private ambulance service operating on behalf of or in service to a county or municipality or pursuant to a contract with the county or municipality, if the debt relates to providing ambulance services to individuals in that municipality or county. The amount offset for collection of debts owed to a private ambulance service may displace public debt owed to municipalities and counties; however, DOR is unable to estimate the degree to which that scenario may occur. DOR does not currently offset any other private debts.

The tax refund intercept program applies after accounting for any outstanding DOR debts, so it does not impact tax collections.

Long-Range Fiscal Implications