

15.838 Federal and state income tax refund offsets.

- (1) In cases deemed appropriate pursuant to established guidelines, the Office of the Attorney General shall refer for federal income tax refund offset and state income tax refund offset verified amounts which are owed for overdue child support and maintenance amounts that are included in the same support order as child support. The office shall refer for federal income tax refund offset and state income tax refund offset verified amounts which are owed for medical support, when the medical support arrearage accrued is based on a medical support order for a specified dollar amount.
- (2) In nonpublic assistance cases, the custodial parent shall be notified in advance if any offset amount will be first used to satisfy any unreimbursed public assistance payments which have been provided to the family.
- (3) Written notice in advance shall be provided the obligor of the referral for state income tax refund offset, together with the opportunity to contest the referral pursuant to procedures which are in compliance with the state's procedural due process requirements.
- (4) If the offset amount is found to be in error or to exceed the amount of overdue support, the office shall promptly refund the excess amount pursuant to established procedures.
- (5) The office may charge a reasonable fee to cover the cost of collecting overdue support using the state tax refund offset.
- (6) The Department of Revenue shall notify the Office of the Attorney General of the parent's home address and Social Security number or numbers. The office shall provide this information to any other state involved in enforcing the support order.
- (7) The Office of the Attorney General has the unfettered right to intercept federal income tax refunds and state income tax refunds, pursuant to 45 C.F.R. 303.72 and KRS 131.560 to 131.595, to satisfy all child support, maintenance, and medical support arrearages due the office or its assignee.

Effective: July 1, 2025

History: Repealed, reenacted, renumbered, and amended 2023 Ky. Acts ch. 124, sec. 27, effective July 1, 2025. -- Amended 2005 Ky. Acts ch. 85, sec. 621, effective June 20, 2005. -- Amended 1996 Ky. Acts ch. 365, sec. 3, effective July 15, 1996. -- Amended 1994 Ky. Acts ch. 330, sec. 5, effective July 15, 1994. -- Amended 1988 Ky. Acts ch. 411, sec. 12, effective July 15, 1988. -- Created 1986 Ky. Acts ch. 487, sec. 9, effective July 15, 1986.

Formerly codified as KRS 205.769.