



**NOTICE OF INTENDED ACTION**

AGENCY NAME: Department of Human Resources

RULE NO. & TITLE: 660-3-6-.03 State Offset Program

INTENDED ACTION: Proposed permanent rule to clarify the due process timeframe in relation to the state offset procedure.

SUBSTANCE OF PROPOSED ACTION: To clarify the due process timeframe in relation to the state tax offset procedure.


TIME, PLACE, MANNER OF PRESENTING VIEWS: All interested parties may submit data, views or arguments respecting the proposed amendment by mail or in person through close of business on July 5, 2011. Persons wishing to submit data, views or arguments orally should contact the Department's Administrative Procedures Secretary between the hours of 8:00 a.m. and 4:30 p.m., Monday through Friday, excluding State holidays, at (334) 242-1328 to set up an appointment for such oral/in-person presentations.

FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:

July 5, 2011

CONTACT PERSON AT AGENCY:

Mrs. Gail Grobe  
State Department of Human Resources  
Gordon Persons Building  
50 Ripley Street  
Montgomery, Alabama 36130-1801

  
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Nancy T. Buckner  
Commissioner

**660-3-6-.03      State Offset Program.**

(1) The State Department of Revenue may freeze any refund of at least \$25 that has been certified by the Child Support Enforcement Division as a debt owed. The amount of the claimed debt will be sent to the Department of Human Resources. At the time of the transfer of the refund, the Department of Revenue will notify the taxpayer that the transfer has been made. The notice to the taxpayer will give the name of the noncustodial parent, the reason for the debt, the amount of the debt, and notification that the refund (up to the amount of debt) has been transferred to DHR. The notice will provide instructions regarding the taxpayer's right to appeal and persons to contact should an appeal be desired.

(2) If a joint return has been filed and a joint refund is to be made, the notice must give the name of the taxpayer who has no debt claimed against him. The notice will state that such taxpayer is entitled to a refund if it is due regardless of the debt claimed against the spouse. The taxpayer must apply in writing for a hearing within thirty (30) days of the mailing date of the notice.

(3) Refunds received by the Department of Human Resources will be distributed pursuant to federal and state law, regulations, and/or rules.

**Author:** Janice Grubbs

**Statutory Authority:** Code of Alabama 1975; §§30-4-80 through -98, 38-2-6, 38-2-6(1), 38-10-1 through -12, 40-18-100 through -109; P.L. 93-647; P.L. 98-378; §9 of P.L. 96-611; §5011 of P.L. 101-508; 42 U.S.C. 651 et seq.; 42 U.S.C. 663; 42 U.S.C. 664; 45 C.F.R. 205-235; 301-307; ALABAMA STATE PLAN - CHILD SUPPORT ENFORCEMENT PROGRAM; .

**History:** Effective June 28, 1983. Emergency amendment effective August 8, 1985. Permanent amendment effective November 8, 1985. Succeedent emergency amendment effective August 30, 1991. Succeedent permanent amendment effective December 10, 1991. Succeedent emergency amendment effective July 20, 1999. **Amended:** Filed September 3, 1999; effective October 8, 1999. Succeedent permanent amendment effective August 5, 2011.