

ALABAMA DEPARTMENT OF REVENUE
ADMINISTRATIVE CODECHAPTER 810-3-100
SETOFF DEBT COLLECTION (REPEALED 11/16/01)

TABLE OF CONTENTS

810-3-100-.01 Collection Of Debts By Setoff Of Income
Tax Refund

810-3-100-.01 Collection Of Debts By Setoff Of Income Tax
Refund.

Act 81-696 (now codified at § 40-18-100, et seq.) provides that debts owed the Alabama Commission on Higher Education and the Alabama Department of Human Services (formerly the Alabama Department of Pensions and Security) may be collected by setoff of an income tax refund of the debtor.

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Statutory Authority: Code of Ala. 1975, § 40-18-100.

History: Adopted September 30, 1982. Amended June 17, 1988; filed July 27, 1988.