

107TH CONGRESS
2D SESSION

H. R. 4899

To amend the Internal Revenue Code of 1986 to give priority to reducing Federal tax refunds for all past-due child support before any other reductions allowed by law.

IN THE HOUSE OF REPRESENTATIVES

JUNE 6, 2002

Mr. STUPAK (for himself and Mrs. THURMAN) introduced the following bill;
which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to give priority to reducing Federal tax refunds for all past-due child support before any other reductions allowed by law.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. PRIORITY OF OFFSET FOR PAST-DUE SUPPORT**

4 **BEFORE ANY OTHER REDUCTION ALLOWED**

5 **BY LAW.**

6 (a) IN GENERAL.—The third sentence of subsection
7 (c) of section 6402 of the Internal Revenue Code of 1986
8 (relating to offset of past-due support against overpay-
9 ments) is amended—

1 (1) by striking “and shall be applied” and in-
2 serting “and then shall be applied”,

3 (2) by striking “after” and inserting “before”,
4 and

5 (3) by striking “(but before” and inserting
6 “(and before”.

7 (b) CONFORMING AMENDMENT.—Paragraph (2) of
8 section 6402(d) of such Code (relating to priorities for off-
9 set) is amended by striking “with respect to past-due sup-
10 port collected pursuant to an assignment under section
11 402(a)(26) of the Social Security Act”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to refunds payable after December
14 31, 2002.

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