

## **Resolution 15**

### **Tax Refund Offset Proposal to Further Compliance with Court Orders**

WHEREAS, the Conference of Chief Justices recognizes that allowing court-ordered penalties, fines, fees and restitution surcharges to be willfully ignored diminishes public respect for the rule of law, and recognizes that it is in the interest of the courts that their orders be honored; and

WHEREAS, significant dollars in court-imposed penalties, fines, fees and restitution surcharges are willfully ignored; and

WHEREAS, a United States Treasury Offset Program allows for the Federal income tax refund interception of Federal tax debt, Temporary Assistance to Needy Families (TANF) child support debt, Federal agency non-tax debt, non-TANF child support debt and State tax debt (other than child support); and

WHEREAS, collection of debt through a tax refund offset would be among the most accurate, least intrusive, least burdensome ways available to satisfy a debt owed to State courts; and

WHEREAS, collection of debt through a tax refund offset mechanism would contribute to public trust and confidence in the courts;

NOW, THEREFORE, BE IT RESOLVED, that the Conference of Chief Justices supports legislation to add conforming language to Federal statutes that will enable the States to intercept Federal tax refunds for legally enforceable orders that are willfully ignored.

*Adopted as proposed by the Public Trust and Confidence Committee of the Conference of Chief Justices at its 26th Midyear Meeting on January 30, 2003.*