

CONFERENCE OF STATE COURT ADMINISTRATORS

Resolution 1

Tax Refund Offset Proposal to Further Compliance with Court Orders

WHEREAS, the Conference of State Court Administrators (COSCA) 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 State Court Administrators 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 at the Conference of State Court Administrators 2003 Annual Meeting, San Juan, Puerto Rico, July 27-31, 2003.