

## CHAPTER 270A

### REVENUE RECAPTURE ACT

270A.02 Purpose.

270A.03 Definitions.

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The purpose of this chapter is to establish a system of collecting debts owed to state government or to certain local governmental units by applying any of the debtor's tax refunds to the amount of his debt. To further this purpose a policy of cooperation is established between the department of revenue and claimant agencies in identifying individuals who both owe a claimant agency money and qualify for a tax refund.

**History:** 1Sp1981 c 2 s 19

#### 270A.03 DEFINITIONS.

*[For text of subd 1, see M.S.1980]*

Subd. 2. "Claimant agency" means any state agency, as defined by section 15.0411, subdivision 2, any district court of the state, any county, and any public agency responsible for child support enforcement.

*[For text of subds 3 and 4, see M.S.1980]*

Subd. 5. "Debt" means a legal obligation of a natural person to pay a fixed and certain amount of money, which equals or exceeds \$25 and which is due and payable to a claimant agency. The term includes criminal fines imposed under section 609.10. A debt may arise under a contractual or statutory obligation, a court order, or other legal obligation, but need not have been reduced to judgment. A debt does not include any legal obligation of a current recipient of assistance which is based on overpayment of an assistance grant.

*[For text of subds 6 and 7, see M.S.1980]*

**History:** 1Sp1981 c 2 s 20,21