

**270C.545 FEDERAL TAX REFUND OFFSET FEES; TIME LIMIT FOR SUBMITTING CLAIMS FOR OFFSET.**

If fees are charged by the Department of the Treasury of the United States for the offset of federal tax refunds or the offset of federal payments and these fees are deducted from the refund or the federal payment amounts remitted to the commissioner, then the unpaid debts of the taxpayers whose refunds or federal payments are being offset to satisfy the debts are reduced only by the actual amount of the refund payments or federal payments received by the commissioner. Notwithstanding any other provision of law to the contrary, a claim for the offset of a federal tax refund must be submitted to the Department of the Treasury of the United States within ten years after the date of the assessment of the tax owed by the taxpayer whose refund is to be offset to satisfy the debt. For court debts referred to the commissioner under section 16D.04, subdivision 2, paragraph (a), the federal refund offset fees are deducted as provided in this section, but the ten-year time limit prescribed in this section for tax debts does not apply.

**History:** 2005 c 151 art 1 s 61; 2006 c 260 art 5 s 6; 1Sp2011 c 10 art 3 s 34