

1 SB549
2 120153-1
3 By Senators Pittman, Brooks, Beason, Sanford, Erwin, Waggoner,
4 Dixon, Marsh, Orr, Denton, Preuitt, Holley, Smith, and Glover
5 RFD: Governmental Affairs
6 First Read: 23-MAR-10

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8 SYNOPSIS: This bill would require that approved
9 income tax refunds would be a priority for payment
10 by the Comptroller over any other payment made by
11 the Comptroller.

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13 A BILL
14 TO BE ENTITLED
15 AN ACT

16
17 Relating to refunds for income tax overpayment
18 approved by the Department of Revenue; to provide that the
19 state Comptroller shall give priority to paying an approved
20 income tax refund over any other payment made by the
21 Comptroller.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. If an individual or corporate Alabama
24 income taxpayer has been approved by the Department of Revenue
25 for a refund for the overpayment of income tax for any tax
26 year, the state Comptroller shall give priority to the

1 approved income tax refund payment over any other payment made
2 by the Comptroller.

3 Section 2. This act shall become effective
4 immediately following its passage and approval by the
5 Governor, or its otherwise becoming law.