

Bill No.: SF0050 **Effective:** 7/1/2018

LSO No.: 18LSO-0099

Enrolled Act No.: SEA No. 0019

Chapter No.: 25

Prime Sponsor: Joint Revenue Interim Committee

Catch Title: **Collection of state financial obligations.**

Subject: Collection of financial obligations owed to the state.

Summary/Major Elements:

- This bill specifies that if a debt to the state is sent to a collection agency for collection of the debt, the person owning the debt may be assessed a fee not to exceed twenty percent (20%) of the debt to pay for the costs of collection.
- This bill authorizes the department of revenue to contract with collection agencies to collect sales and use taxes and provides that the person owing the tax may be assessed a fee not to exceed twenty percent (20%) of the tax to pay for the costs of collection.

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