

**TITLE 4: ECONOMIC RESOURCES**  
**DIVISION 1: REVENUE AND TAXATION**

**§ 1853. Collection of Certain Liability.**

(a) *Collection of Debts Owed to Another Commonwealth Government Agency.*

(1) In General. The Secretary upon receiving certification from another Commonwealth government agency with respect to any person which has a past-due legally enforceable debt, the collection of which would be creditable to the general fund of the Commonwealth government, and after appropriate administrative procedures have been followed, the collection of such debt may be made by the Secretary by reducing the amount of the rebate or other overpayment of tax, including rebates or overpayment of taxes arising under of this Division, including Chapter 7, that are payable to such person by the amount of such debt. The Secretary may pay to the general fund the amount by which the rebate or other overpayment of tax is reduced under this section to offset the past-due legally enforceable debt owed to the agency. The Secretary may prescribe regulations to determine the requirements of certification received from other government agencies. For purposes of this section 1853, the term “agency” includes executive department or departments.

(2) Priorities for Offset. A rebate or other overpayment of tax arising under this Division, including Chapter 7, of any person shall be reduced pursuant to this subsection after such rebate or other overpayment of tax arising under this Division, including Chapter 7, is reduced pursuant to subsection (b) with respect to past-due support collected pursuant to a final judgment of the Commonwealth Superior Court. If the Secretary receives notice from a Commonwealth agency or agencies of more than one debt subject to this subsection that is owed by a person to such agency or agencies, any rebate or other overpayment of tax arising under this Division, including Chapter 7, of such person shall be applied against such debts in the order in which such debts accrued.

(3) Notice. When practicable the Secretary shall provide notice to such person that the rebate or other overpayment of tax was reduced under this Section.

(b) *Collection of Debts Owed for Past-Due Child Support.*

(1) In General. The Secretary, upon receiving notice from the Commonwealth Superior Court of a final judgment that a named person owes past-due child support, the Secretary shall when practicable:

(A) Reduce the amount of any rebate or other overpayment of tax arising under this Division, including Chapter 7, payable to such persons by the amount of such debt;

(B) Pay the amount by which such rebate or other overpayment of tax arising under this Division, including Chapter 7, is reduced under subsection (A) to such person;

(C) Notify such person that the rebate or other overpayment of tax arising under this Division, including Chapter 7, has been reduced by an amount necessary to satisfy the past-due child support debt; and

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(D) Remit the reduced rebate or other overpayment of tax arising under this Division, including Chapter 7, amount evidencing the past-due child support payment to the person stated on the Notice.

(2) Notice Requirement. The notice from the Commonwealth Superior Court of a final judgment shall include:

(A) A copy of the judgment;

(B) A statement as to the amount of past-due child support debt; and

(C) The name of the person to whom the reduced rebate or other overpayment of tax arising under this Division, including Chapter 7, amount evidencing the past-due child support payment is to be remitted.

(c) *Review of Reductions*. No reduction shall be subject to review by the Secretary in an administrative proceeding. No action brought against the Commonwealth to recover the amount of any such reduction shall be considered to be a suit for refund of tax. This subsection does not preclude any legal, equitable, or administrative action against the Commonwealth government agency to which the amount of such reduction was paid.

**Source:** PL 14-35, § 4 (1853).